2026 - 2027 ADOPTED BUDGET

Adopted on
April 23, 2026





Bookmarks and links included throughout.

Scott County

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Scott County, Iowa

July 1, 2026 - June 30, 2027



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www.scottcountyiowa.gov

Serving Citizens with P.R.I.D.E.

P - **Professionalism | Doing It Right**

R - **Responsiveness | Doing It Now**

I - **Involvement | Doing It Together**

D - **Dedication | Doing It with Commitment**

E - **Excellence | Doing It Well**

Developed in the late 1980's, the P.R.I.D.E. statement has been integrated into Scott County's Culture. Every employee of Scott County embodies the P.R.I.D.E. statement in their daily work by complying with the spirit of Professionalism, Responsiveness, Involvement, Dedication, and Excellence. Our employees uphold high standards of excellence, take initiative to achieve results, and foster strong partnerships through proactive planning and collaboration. They maintain positive attitudes, embrace continuous learning, and are committed to ongoing improvement. Above all, our employees take pride in their work and in serving the citizens of Scott County each day.

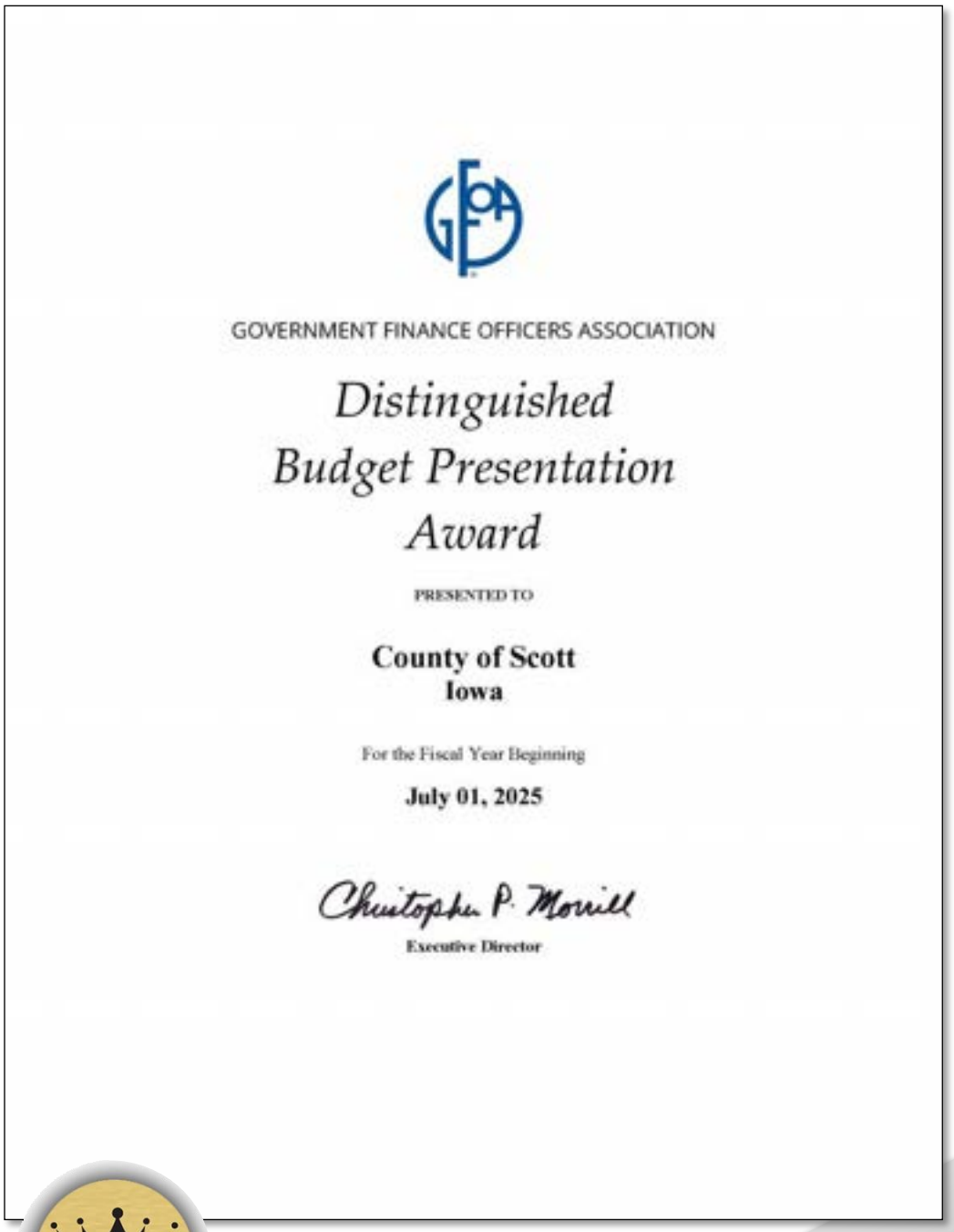
Scott County Board of Supervisors



From left to right: Ken Beck, Jean Dickson (Vice-Chair), John Maxwell (Chair), Ross Paustian, Maria Bribriesco

Scott County is governed and administered by a five-member Board of Supervisors. The Supervisors are elected in staggered, four-year terms on a partisan basis. Prior and current occupations of the active Supervisors include farming, legal services, and engineering.

Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Scott
Iowa

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Scott County, Iowa for its annual budget for the fiscal year beginning July 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device. This was Scott County's 32nd consecutive year receiving this award.

The Distinguished Budget Presentation Award is valid for a period of one year.

READER'S GUIDE

The below guide provides the reader with a general explanation of the format and content of the fiscal year 2026-27 budget document in addition to acting as an aid in budget review. This budget document, in its entirety, provides all summary and supporting data on the general financial condition of Scott County and details the services, programs, and staffing levels proposed and adopted for all departments and authorized agencies.



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

Each ***Fund Type Section*** is tabbed for easy and quick reference: ***Major Governmental Funds, Non-Major Governmental Funds, and Business-Type Activities Funds.*** More descriptive information about these funds may be found under these tabbed sections.

The ***Departmental and Authorized Agency Detail Section*** presents budgeting for outcomes for each department and authorized agency. The Budgeting for Outcomes section includes outcomes, costs, and efficiency measures for each service the department provides. Each service is tied to the Board of Supervisors' goals, ensuring county services align with the goals of the Board. Also included are staffing data and budget detail by sub-object for revenue and expenditure totals. For comparative purposes, all program budget information indicates the actual FY25 status, the budgeted and projected FY26 status, and the requested and adopted FY27 status. Departments and authorized agency **programs are grouped functionally — e.g. public safety and legal services, physical health and social services, etc. —** in recognition of the interrelationship of many programs and services.

The ***Supplemental Information Section*** includes items such as a glossary that provides definitions of terms used throughout this document, a description of the county's budget process, and the county's pay plan for FY27. The county's basis of accounting, various financial management policies, and Chapter 24 Local Budget Law of the Code of Iowa are also located in the Supplemental Information Section.

Introduction



Top 10 Budget Questions

ONE

What is the County's 2027 Budget?

The Governmental Activities operating budget is $98.2 million, the Business-Type Activities budget is $19.2 million, and the total budget with capital and debt is $136.9 million for FY 2027. (Page 108-109)

TWO

What are the Goals of the 2027 Budget?

The County has **three** overarching Goals derived from the 2024 Strategic Plan, with the fourth category used for department-specific goalsetting. (Page 47-49)

Employees | Facilities | Organizational Efficiency | Dept Goals

THREE

What does the 2027 Budget provide me?

The County has 18 operational departments, 2 shared departments, and a number of authorized agencies (pages 23 - 25) that support ten functional areas (page 106). Departmental goals and outcomes can be found on pages 189—350.

FOUR

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

The County is funded with 55.4% net property taxes, 11.6% intergovernmental revenues, 5.0% Local Option Sales Taxes, and 20.4% charges for services. (Page 78 & 79)

FIVE

What is the County's urban and rural tax rate for fiscal year 2027?

The County's urban tax rate is $5.93 and the rural tax rate is $8.81 per $1,000 of property valuation (page 89).

SIX

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

Property taxes are allocated to an overlapping tax district. On average, Scott County government represents 17.8% of the property tax bill, schools are 39.8%, cities are 41.2%, and miscellaneous districts are 1.2%.

SEVEN

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

The County has measured that $0.52 (rural) to $0.55 (urban) of every dollar levied goes towards Public Safety and Legal Services, $0.19 - $0.20 towards Administration (Interprogram), and $0.29 - $0.25 toward all other services. (Page 110)

EIGHT

How many employees does Scott County have?

The County has a Full Time Equivalent (FTE) of 683.79 budgeted for FY 2027. (Page 26)

NINE

How much General Obligation debt does the county have?

As of June 30, 2025, the County had $6,935,000 of general obligation debt. As of June 30, 2027, the County is budgeted to have $4,025,060 of general obligation debt. (Page 136)

TEN

How do I learn more about Scott County services?

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

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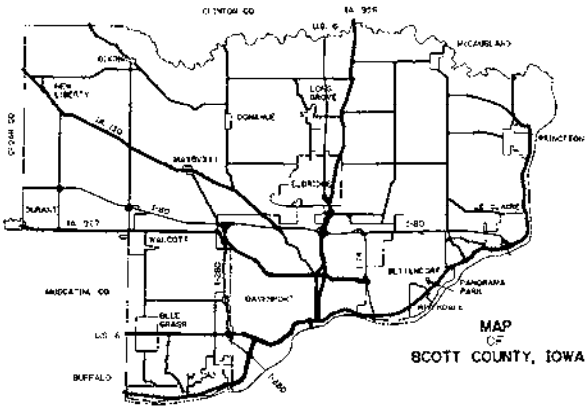
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Scott County Past to Present



Scott County is part of the "Quad-Cities," a three-county metropolitan area. Additionally, the counties of Scott (Iowa), Rock Island, Mercer, and Henry (Illinois) make up the Davenport-Rock Island-Moline Metropolitan Statistical Area (DRIM-MSA) with a population of approximately 381,801. The July 1, 2025 estimated population of Scott County is 175,259 (US Census).

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

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

In 1979, an administrator form of government was adopted by ordinance, and the Board of Supervisors hired a county administrator. In 1978, the County Home Rule Bill was enacted, granting all powers to counties consistent with state laws and not specifically prohibited by the Iowa General Assembly.

County Home Rule broadened the powers of the Board of Supervisors to lead the people of Scott County to greater prosperity and growth.



Above: Second courthouse from 1886 to 1955
Right: Current courthouse.

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Statistics About Scott County

DATE OF INCORPORATION: December 31, 1837
Form of Government: County Board / County Administrator

POPULATION √
175,259

AREA IN SQUARE MILES √
458.1

MEDIAN AGE OF POPULATION √
40.2

MILES OF ROADS AND STREETS *
County Gravel Roads: 324
County Paved Roads: 225

FARMING ACRES +
201,629

NUMBER OF FARMS +
711

AVERAGE SIZE OF FARMS (ACRES)+
284

SCOTT COUNTY EMPLOYEES *
Board Members: 5
Elected Officials: 5
Full-Time Equivalents: 683.79

NUMBER OF SCHOOL DISTRICTS *
7

NUMBER OF CITIES *
17

RECREATIONS: PARKS *
County Recreation Areas: 8
Number of Acres: 2,509

RECREATIONS: GOLF COURSES*
Number of Private: 2
Number of Public: 4
Municipal: 5

SNOWMOBILE TRAILS (TOTAL MILES) *
189

Information Provided By:
√www.census.gov
+www.agcensus.usda.gov
*County Staff/Offices/Website
Updated 4/3/2026

ACRES OF ZONED INDUSTRIAL LANDS *
Unincorporated: 368 acres

BUILDING PERMITS (UNINCORPORATED AREAS INCLUDING CONTRACTED MUNICIPALITIES) *
Issued between (7/1/2025 to 4/3/2026): 1,006
Value of Issued Permits: $32,932,607

LAST GENERAL ELECTION 11/5/2024 *
Registered Voters: 129,678
Votes Cast: 90,612
Percent: 69.87%

LAST CITY / SCHOOL BOARD ELECTION 11/4/2025 *
Registered Voters: 120,736
Votes Cast: 23,294
Voter Turnout Percent: 19.29%

LICENSED BUSINESSES ALLOWED TO SELL AND SERVE ALCOHOL *
22

Statistics About Scott County

POPULATION	Scott, IA	Scott, IA 2021*		Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Island, IL
Population 2025 - Estimated	**175,259**	174,170		131,532	232,028	516,546	160,044	141,869
Population 2020	**174,669**	174,669		131,144	230,299	492,401	152,862	144,672
Population 2010	**165,224**	165,224		131,090	211,226	430,640	130,882	147,546

RACE	Scott, IA	Scott, IA 2021*		Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Island, IL
White	**84.0%**	85.5%		82.2%	85.8%	82.8%	81.1%	79.5%
African American	**8.7%**	8.0%		10.4%	7.4%	8.2%	9.2%	13.0%
Native American	**0.3%**	0.4%		0.4%	0.3%	0.6%	0.4%	0.7%
Asian	**3.4%**	2.9%		2.8%	2.8%	5.5%	6.5%	3.2%
Hispanic	**7.8%**	7.0%		5.7%	4.4%	11.2%	6.9%	14.7%
Native Hawaiian	**0.1%**	0.1%		1.2%	0.3%	0.1%	0.1%	0.1%
Two or More Races	**3.5%**	3.1%		3.0%	3.4%	2.8%	2.9%	3.5%

HOUSING	Scott, IA	Scott, IA 2021*		Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Island, IL
Housing Units	**79,254**	74,929		59,370	104,554	224,891	70,523	66,744
Owner-Occupied	**70.0%**	70.1%		66.2%	73.5%	67.4%	59.4%	69.7%
Median Value / Owner-Occupied	**$222,000**	$167,900		$188,900	$214,300	$262,100	$308,600	$150,400
Median Gross Rent	**$1,005**	$715		$989	$945	$1,149	$1,122	$889

EDUCATION	Scott, IA	Scott, IA 2021*		Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Island, IL
High School Graduate or Higher	**94.1%**	93.5%		92.9%	95.2%	92.5%	96.3%	90.7%
Bachelor's Degree or Higher	**36.6%**	32.6%		30.3$	34.7%	40.3%	55.2%	24.7%

TRANSPORTATION	Scott, IA	Scott, IA 2021*		Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Island, IL
Mean Travel Time to Work in Minutes	**20.3**	19.1		15.9	19.3	20.0	19.4	19.7

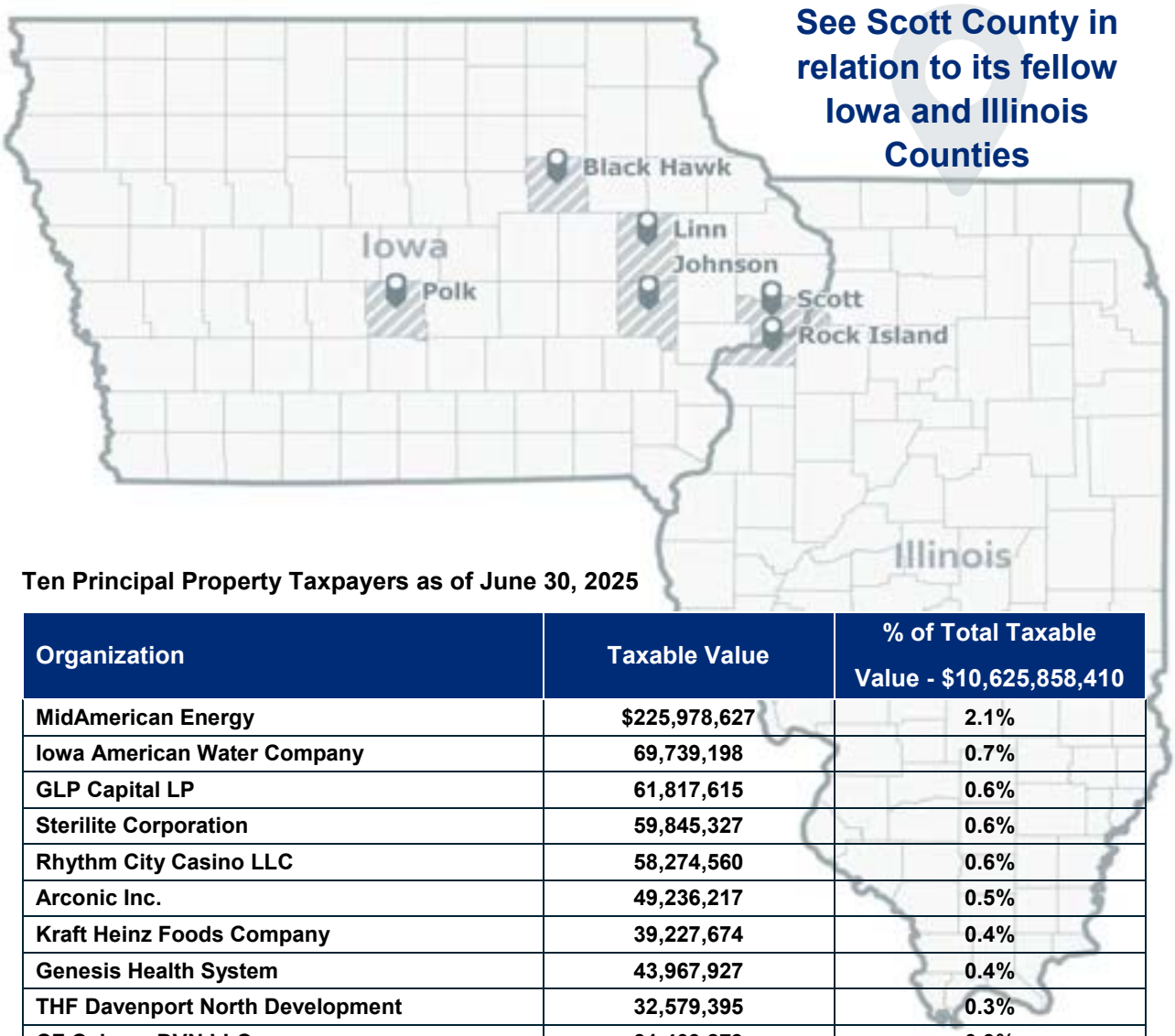
BUSINESSES	Scott, IA	Scott, IA 2021*		Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Island, IL
Total Employment	**84,426**	84,229		63,693	119,172	295,413	68,965	64,307
Total Annual Payroll ($1,000) 2022	**$4,559,315**	$3,786,004		$3,612,138	$7,238,369	$19,632,761	$3,627,004	$4,302,840

Date accessed 4/2/2026

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

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

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Ten Principal Property Taxpayers as of June 30, 2025

Organization	Taxable Value	% of Total Taxable Value - $10,625,858,410
MidAmerican Energy	$225,978,627	2.1%
Iowa American Water Company	69,739,198	0.7%
GLP Capital LP	61,817,615	0.6%
Sterilite Corporation	59,845,327	0.6%
Rhythm City Casino LLC	58,274,560	0.6%
Arconic Inc.	49,236,217	0.5%
Kraft Heinz Foods Company	39,227,674	0.4%
Genesis Health System	43,967,927	0.4%
THF Davenport North Development	32,579,395	0.3%
CF Caiman DVN LLC	31,409,879	0.3%
Total	$672,076,419	6.5%

Ten Principal Employers as of June 30, 2025

Employer	Rank	Employees	% of Total County Employment - 86,764
Arconic	1	2,550	2.9%
Davenport Community School District	2	2,538	2.9%
John Deere & Co. Davenport Works	3	2,000	2.3%
Kraft Heinz Co.	4	1,600	1.8%
MercyOne Genesis (all Scott Co locations)	5	1,600	1.8%
Amazon	6	1,500	1.7%
Tri-City Electric Co.	7	1,200	1.4%
City of Davenport	8	900	1.0%
Isle Casino Hotel	9	923	1.1%
Eaton: Cobham Mission Systems	10	800	0.9%

Taxpayer Source: County tax rolls. 2024 Assessment Year Total Valuation, $10,625,858,410,
Employer Source: Data Axle (2025), Reference Bureau of Labor Statistics, Quarterly Census and Wages (2024, Annual)

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

Ph: (563) 326-8749

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

June 24, 2026

TO: The Citizens of Scott County

RE: 2026-27 Budget Transmittal Letter

The budget for Fiscal Year 2026-27 is hereby presented as reviewed and adopted by the Board of Supervisors on April 23, 2026, after appropriate board work sessions with public input and public hearings. The budget reflects the best estimates of revenue and continuing operations to address the landscape of county objectives. The budget recommendation was presented by County administration on February 17, 2026, and there were no changes to the recommended appropriations or tax rates. Any programmatic changes are to be addressed throughout the year through contracts or appropriated budget authority. The county worked within current property tax funding laws that limited the revenue growth of the General Fund and Rural Services Fund while continuing the Strategic Plan adopted in October 2023 and affirmed in October 2025. This is the third Scott County budget to include MEDIC EMS as a county department for a 12-month period, including projections for a fully-staffed department. Additionally, the county qualifies for $33,592,150 for American Rescue Plan Act (ARPA) grant funding, and this funding was considered in the 2026 budget amendment and the fiscal year 2027 recommended budget of any excess interest earnings distributions. Plans for the American Rescue Plan Act – Coronavirus State and Local Fiscal Recovery Funds were developed concurrently to the fiscal year 2023 budget process beginning in the fall of 2021. Many of the identified uses of the ARPA funds will have completed their intended project or will wrap up in calendar year 2026.

The Scott County fiscal year 2027 budget is $124,391,924 in budgeted revenues, $136,853,635 of budgeted expenditures, and $11,271,211 in planned use of fund balance. The projected fund balance is planned to decrease from $62,747,657 to $51,476,446.

Stewardship of public funds is a critical component of government and is the foundation for the work we do. The county budget is more than a document containing financial figures; it is the county's goals and policies as an organization whose purpose is to provide the citizens of Scott County, Iowa with the best possible programs and services utilizing a budget that is balanced and sustainable.

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Scott County for its annual budget for the fiscal year beginning July 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award this year.

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

The preparation of the FY27 budget has been an opportunity to fund important public safety and community public health services as well as continued operations while meeting the strategic plan. The Board's three key strategic plans focusing on employees, facilities, and organizational efficiency are incorporated into the budget to allow the county to maintain a strong base to face upcoming challenges. The focus on employee development, feedback, training, and equitable compensation is addressed in the budget through a number of efforts and employee contracts. The Board also commissioned a facility study for the planning of current and future capital projects. This study was received in the Spring of 2025 and projects were incorporated into the budget discussions. Finally, the county has had a long history of identifying organizational efficiencies and implementing the concepts into our budget process and, in particular, the "Budgeting for Outcomes" process. Departments have incorporated new ideas into the 2027 departmental budgets. The Board is very pleased to have met its goals in both balancing the FY27 operating budget and adjusting the county's reliance on property tax revenues. The diversification of revenue resources, while adjusting expectations of property taxes, has helped as the county prepares to move into fiscal year 2027. Please learn more about our budget development process on page 392.

The Board and County Administrator express their appreciation to the staff of all departments who assisted and contributed to its preparation. Special thanks goes to the Director of Budget and Administrative Services, ERP and Budget Analysts, Administrative Assistant, Human Resources Director, and the county department heads and professional staff who performed budget analyst duties: Community Services Director, Health Department Director, Financial Management Supervisor (Treasurer's Office), Accounting and Business Manager (Auditor's Office), Office Manager (County Attorney), Planning and Development Director, and the Operations Manager (Recorder's Office).

These are challenging times which require the Board, elected and appointed department heads, and county staff to develop new methods and ideas in providing services to the community and to continue to improve its public facilities and infrastructure. The continued change of the state/federal/local funding partnerships has placed a greater financial burden on local governments in addition to providing less flexibility in how we collectively deal with the county's issues and needs. The future property tax limitations approved by the state legislature will affect economic growth opportunities and may force service reductions. Nonetheless, county officials will continue to work with Iowa state senators and representatives to forge partnerships to make Iowa a better place for all its citizens to live.

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

Respectively submitted,



John Maxwell, Chair
Scott County Board of Supervisors



Mahesh Sharma
County Administrator

BUDGET IN BRIEF | FY 2026 - 2027

Budget Overview

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

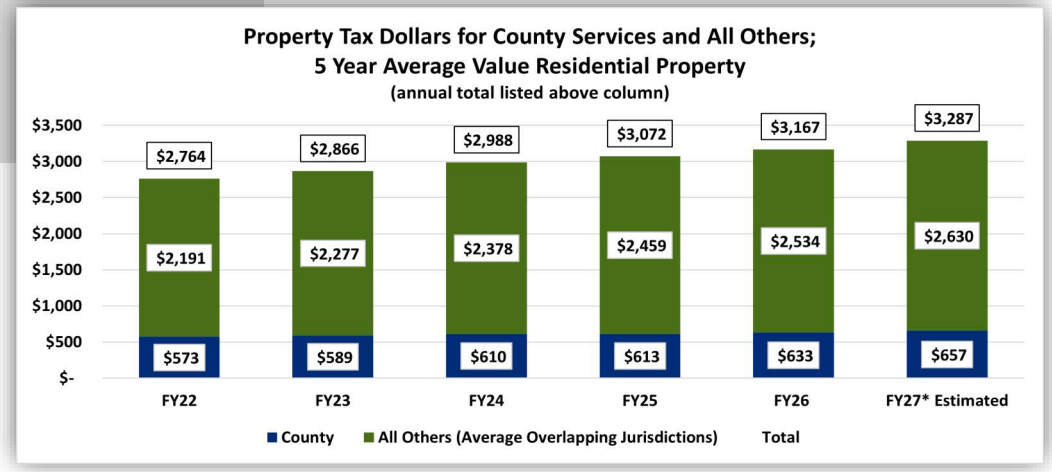
Strategic Plan

The purpose of a strategic plan is to help organize goals and influence the future instead of reacting to circumstances in present time. Adopted in October 2023, the Board of Supervisors focused on three top priorities of the county: Employees, Facilities, and Organizational Efficiencies. In addition to these, departments have their own unique needs and are encouraged to develop their own organizational outcomes.

Property Tax & Levy Rates

Like other Iowa counties, cities, and schools, property tax is the largest supporter of government services within Scott County. When a taxpayer remits property taxes to the County Treasurer, the portion dedicated to county services is only about 17% of the bill, with about 40% going to the local city and 40% going to the local public school district. Other taxing bodies make up the remaining 3%.

Scott County's urban property tax rate is remaining the same at $5.93 per $1,000 of taxable valuation. Due to the state rollback adjustment, residential assessment values are decreasing 6.108% compared to the prior year assessment; however, the median value house increased 10.53%. Based on the average value of residential property, a Scott County homeowner would pay $657 for County Services in fiscal year 2027 compared to $633 in fiscal year 2026.



Employees

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

Facilities

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

Organizational Efficiencies

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

Departmental Goals

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

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BUDGET IN BRIEF | FY 2026 - 2027

Where the Money Comes From

Scott County has three primary revenue sources: general net property taxes ($68.9M), intergovernmental revenues ($14.5M), and charges for services ($25.4M). These three revenue sources represent 87.5% of the County's 2027 revenue. This approximates the 2026 budget due to reduction of intergovernmental funding and compensating property taxes.

REVENUE SOURCE	FY27 BUDGET
Net Property Taxes	$68,925,879
Other Taxes, Penalties and Costs	731,069
Local Option Taxes	6,200,000
Gaming Taxes	850,000
Utility Tax Replacement Excise Tax	2,153,622
Intergovernmental	14,470,414
Licenses & Permits	929,800
Charges for Services	25,379,275
Use of Money & Property	2,723,000
Miscellaneous	2,029,465
Subtotal Revenues	**$124,391,924**
Other Financing Sources	1,190,500
Total Revenues and Sources	**$125,582,424**

Where the Money Goes

The combined Public Safety & Legal Services function is the largest part of Scott County's 2027 budget at $65.9M, with Administration (Interprogram) as the next largest at $18.0M. 59% of the County FTE is within the Public Safety & Legal Services function while 12% supports all services through Administration (Interprogram) services.

FUNCTION / SERVICE AREA	FY27 BUDGET
Public Safety & Legal Services	$48,251,322
Physical Health & Social Services	8,765,253
County Environment & Education	7,520,834
Roads & Transportation	10,696,500
Government Services to Residents	3,756,851
Administration (Interprogram)	19,177,019
Debt Service	1,459,131
Capital Projects	17,975,150
Ambulance Operations (PS & LS)	17,678,142
Golf Course Operations	1,573,433
Total	**$136,853,635**

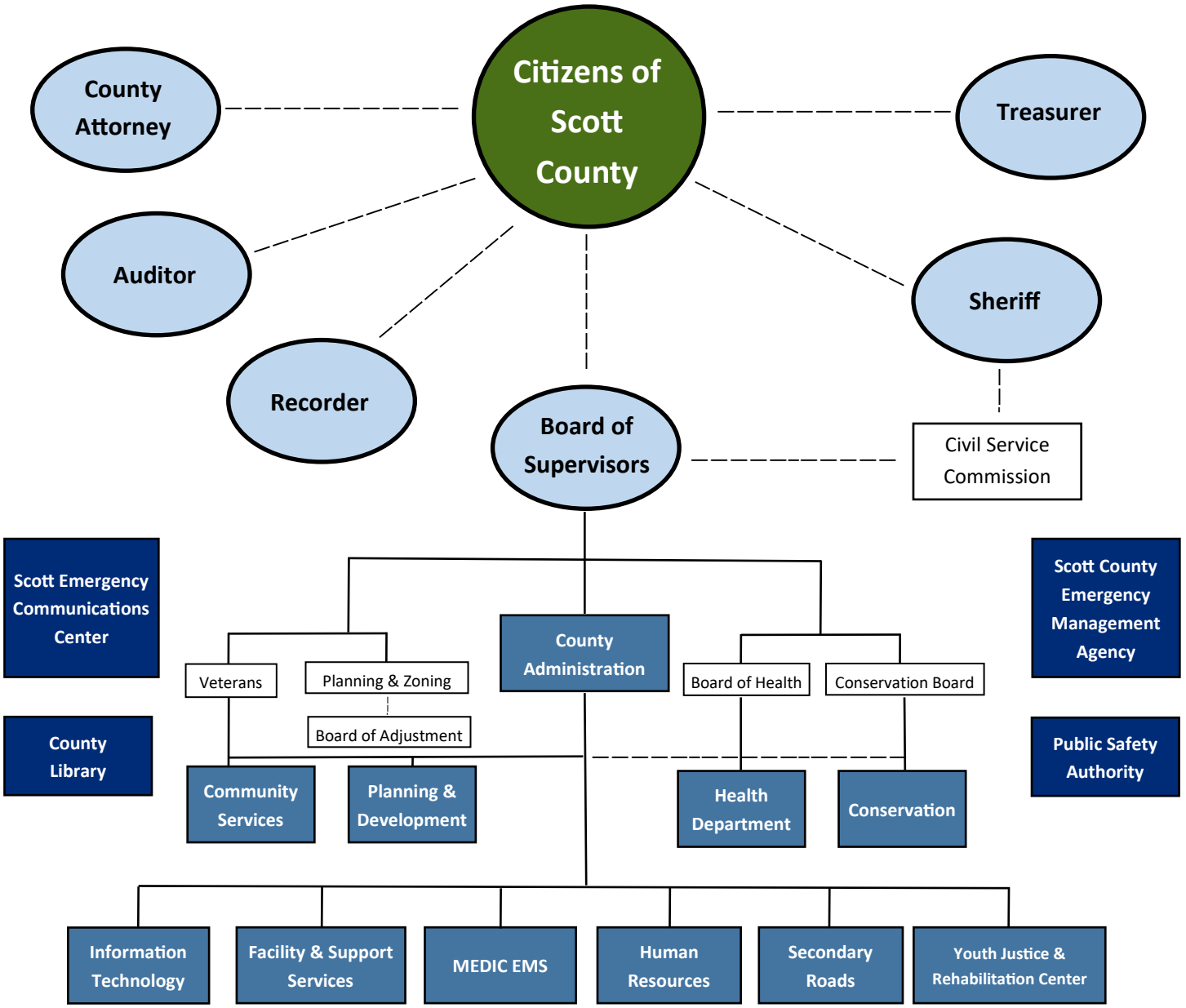
FINANCIAL HEALTH

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

Fund Balance

The source of funds between the expenditures of $136.9M and revenues of $125.6M comes from available fund balance, or equity, carried forward from prior fiscal years. The County maintains a strong pay-as-you-go capital development philosophy and plans for capital projects to occur only after revenue and resources are available for the project, rarely borrowing to finance future capital projects. As of the budget adoption, the County is projected to carry $62.7M of fund balance into the year. The County's General Fund maintained a 20% unassigned fund balance reserve as of fiscal year 2025.

Scott County Organization Chart



Key

Elected Offices

Direct Supervision

Advisory Relationship

Appointed Boards and Commissions

Appointed Departments

Component Units

SCOTT COUNTY ELECTED OFFICIALS AND DEPARTMENT HEADS

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



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Non-Elected Departments within Scott County

Administration

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

Budget & Administrative Services

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

Community Services

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

Conservation

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

Facility and Support Services

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



Health

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

Human Resources

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



Information Technology

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

MEDIC EMS

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

Planning & Development

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

Secondary Roads

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

Youth Justice and Rehabilitation Center

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

Elected Departments within Scott County

Attorney's Office



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

Auditor's Office



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

Recorder's Office



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

Sheriff's Office



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

Treasurer's Office



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

Authorized Agencies

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

Bi-State Regional Commission

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

Community Health Care

Quality health care for all people in need.

Durant Ambulance

Emergency medical treatment and transport.

Emergency Management Agency (EMA)

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

Library

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

Scott Emergency Communications Center (SECC)

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

Visit Quad Cities

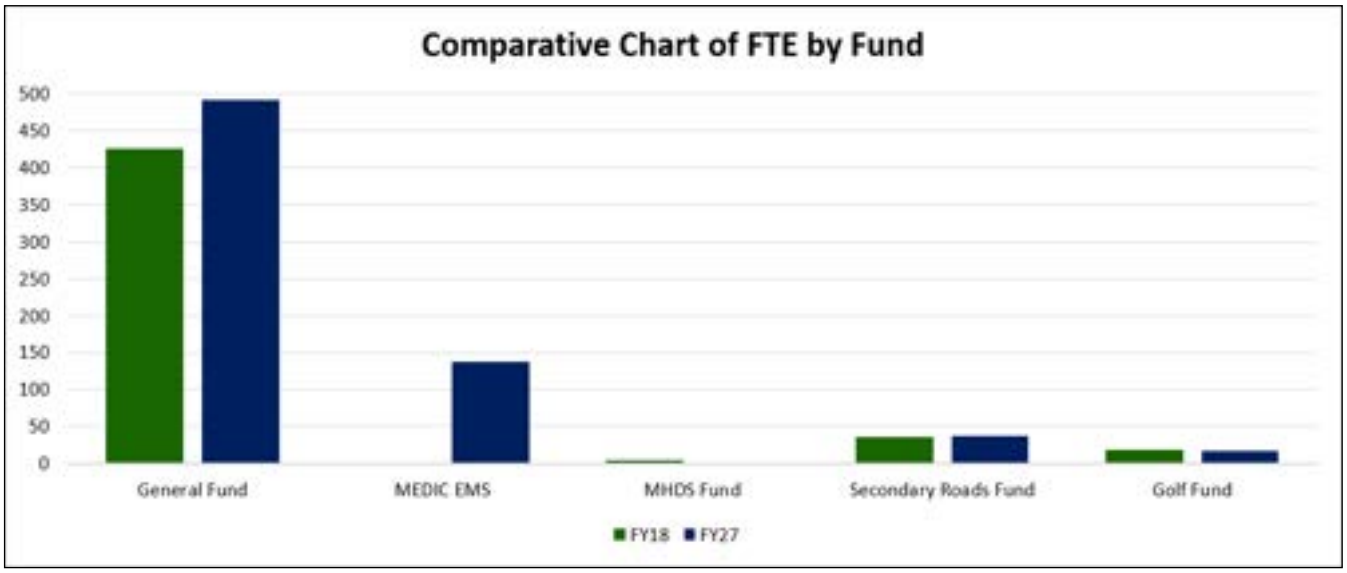
To enhance the quality of life and economic development for residents and visitors by marketing the Quad Cities region as an outstanding Midwest convention and tourism destination.

Grow Quad Cities

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

TEN-YEAR FTE LISTING

Department	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Administration	5.90	5.50	5.50	5.50	5.50	5.25	5.25	5.25	5.25	5.25
Attorney	33.50	33.50	34.50	36.50	40.50	41.50	41.50	41.50	44.50	45.50
Auditor	14.05	14.05	14.50	14.50	16.15	15.15	15.15	15.15	15.15	15.15
Community Services	10.50	11.00	11.00	11.00	11.00	11.00	11.00	13.00	12.00	12.00
Conservation (net of golf course)	49.10	49.10	49.10	49.10	49.10	49.10	51.10	55.10	55.10	55.10
Facility and Support Services	28.70	29.87	30.12	30.12	30.12	28.62	33.62	36.62	22.00	22.00
Health	46.92	46.92	48.07	47.87	50.01	53.01	53.01	51.51	52.56	52.56
Human Resources	3.50	3.50	3.50	3.50	3.50	5.00	5.00	5.00	5.00	5.00
Information Technology	16.00	16.00	16.00	17.00	17.00	17.00	17.00	18.00	20.00	20.00
Non-Departmental (Fleet Manager)	-	0.40	-	-	0.40	0.40	0.40	0.40	0.40	0.40
Planning & Development	4.58	4.58	5.00	5.00	5.25	5.25	5.25	4.25	4.25	4.25
Recorder	10.50	10.50	10.50	10.50	10.50	10.50	10.00	10.00	10.00	10.00
Secondary Roads	36.90	36.90	37.30	37.30	36.90	36.90	36.90	36.90	36.90	36.90
Sheriff	158.80	158.80	160.80	172.80	172.80	183.80	183.80	183.80	180.80	180.80
Supervisors	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Treasurer	28.00	28.00	28.00	29.00	30.00	31.00	31.00	31.00	31.00	31.00
Youth Justice and Rehabilitation Center	16.40	16.90	16.90	16.90	16.90	19.30	20.30	26.30	27.30	27.80
SUBTOTAL	468.35	470.52	475.79	491.59	500.63	517.78	525.28	538.78	527.21	528.71
MEDIC EMS Enterprise	-	-	-	-	-	-	136.70	136.70	137.10	138.10
Golf Course Enterprise	16.98	16.98	16.98	16.98	17.98	16.98	16.98	16.98	16.98	16.98
SUBTOTAL	16.98	16.98	16.98	16.98	17.98	16.98	153.68	153.68	154.08	155.08
TOTAL	485.33	487.50	492.77	508.57	518.61	534.76	678.96	692.46	681.29	683.79

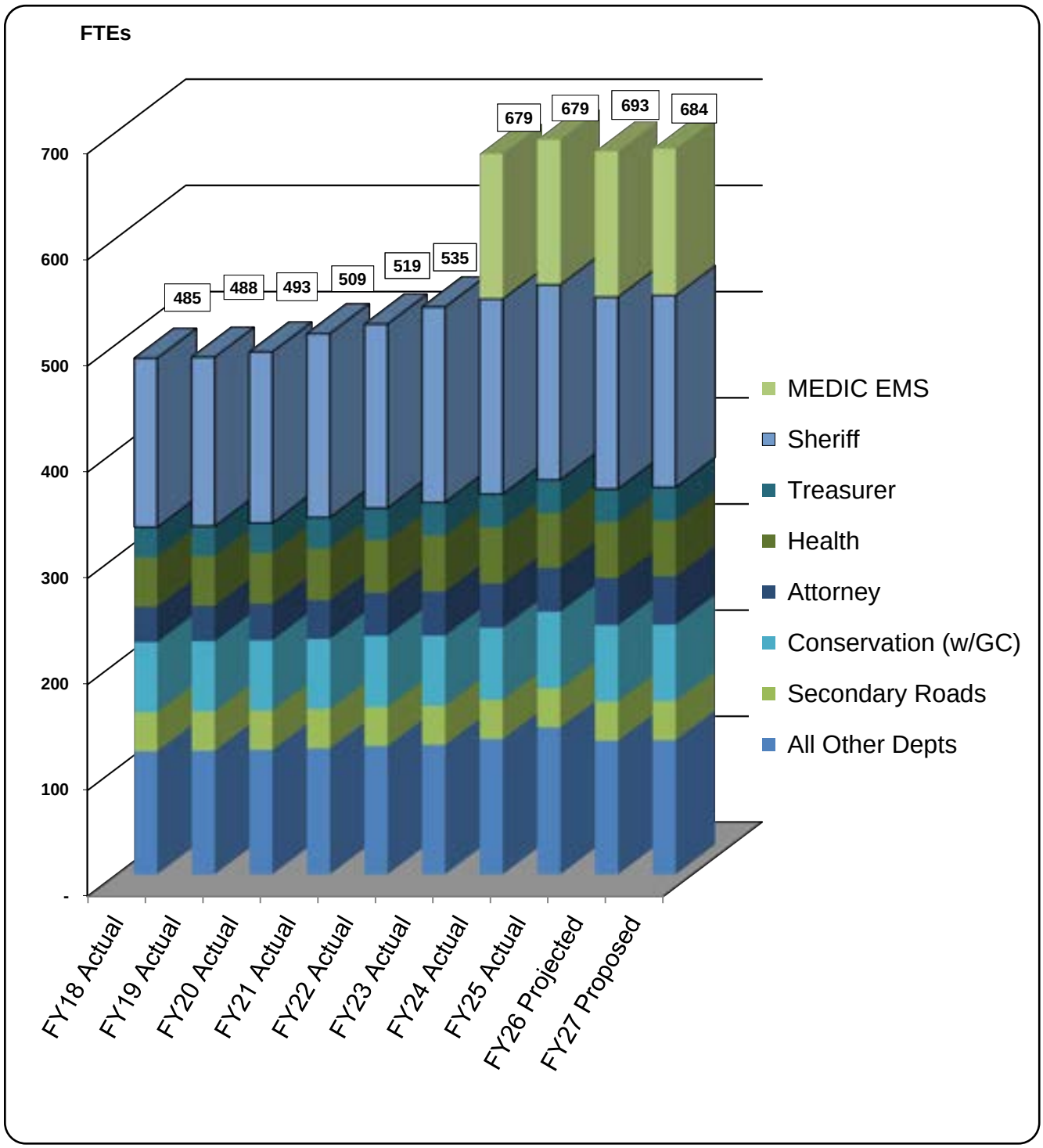


Note: The County added the MEDIC EMS department as of January 1, 2024.

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FTE (FULL TIME EQUIVALENTS) STAFFING TRENDS

TEN YEAR COMPARISON

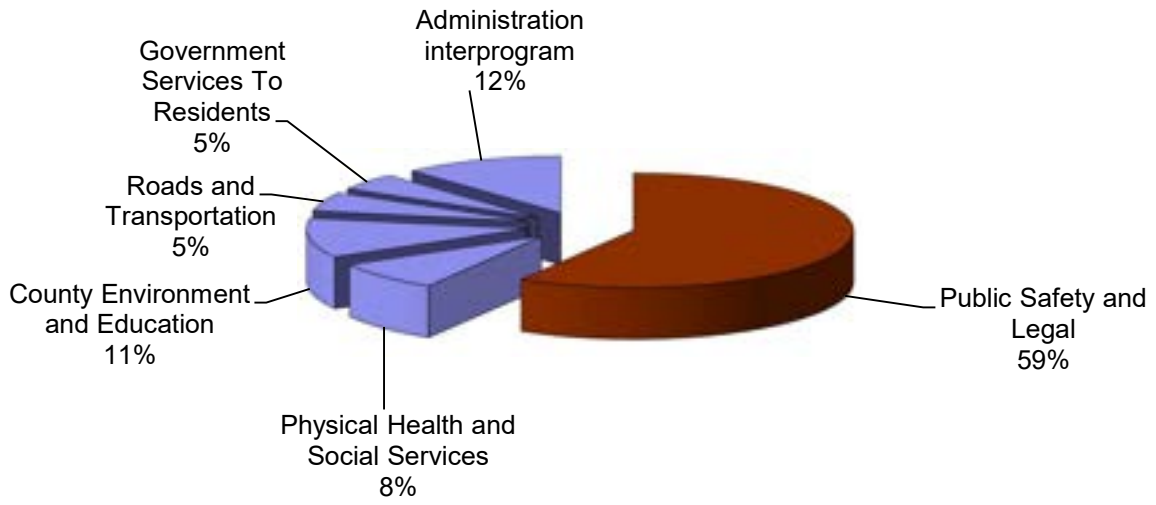


Total FTEs have increased by 198.46 positions over the past 10 years. 5.64 positions have been added to the Health Department, which are primarily grant-funded positions or for the Jail Inmate Health Program. 12 positions have been added to the Attorney's Office to support Criminal Investigations and Risk Management. The Sheriff's Department has increased 22 positions for Jail and Patrol Safety. 138 positions were added from the acquisition of the MEDIC EMS department.

FTE (Full Time Equivalents) Staffing

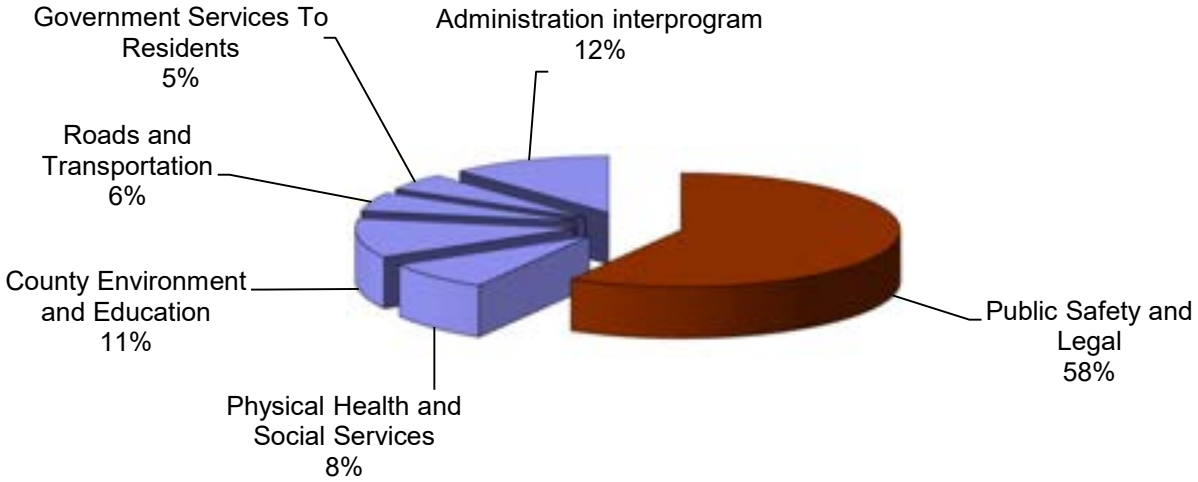
FY26 vs FY27 - By Service Area

FY27 BUDGET: 683.79 FTEs

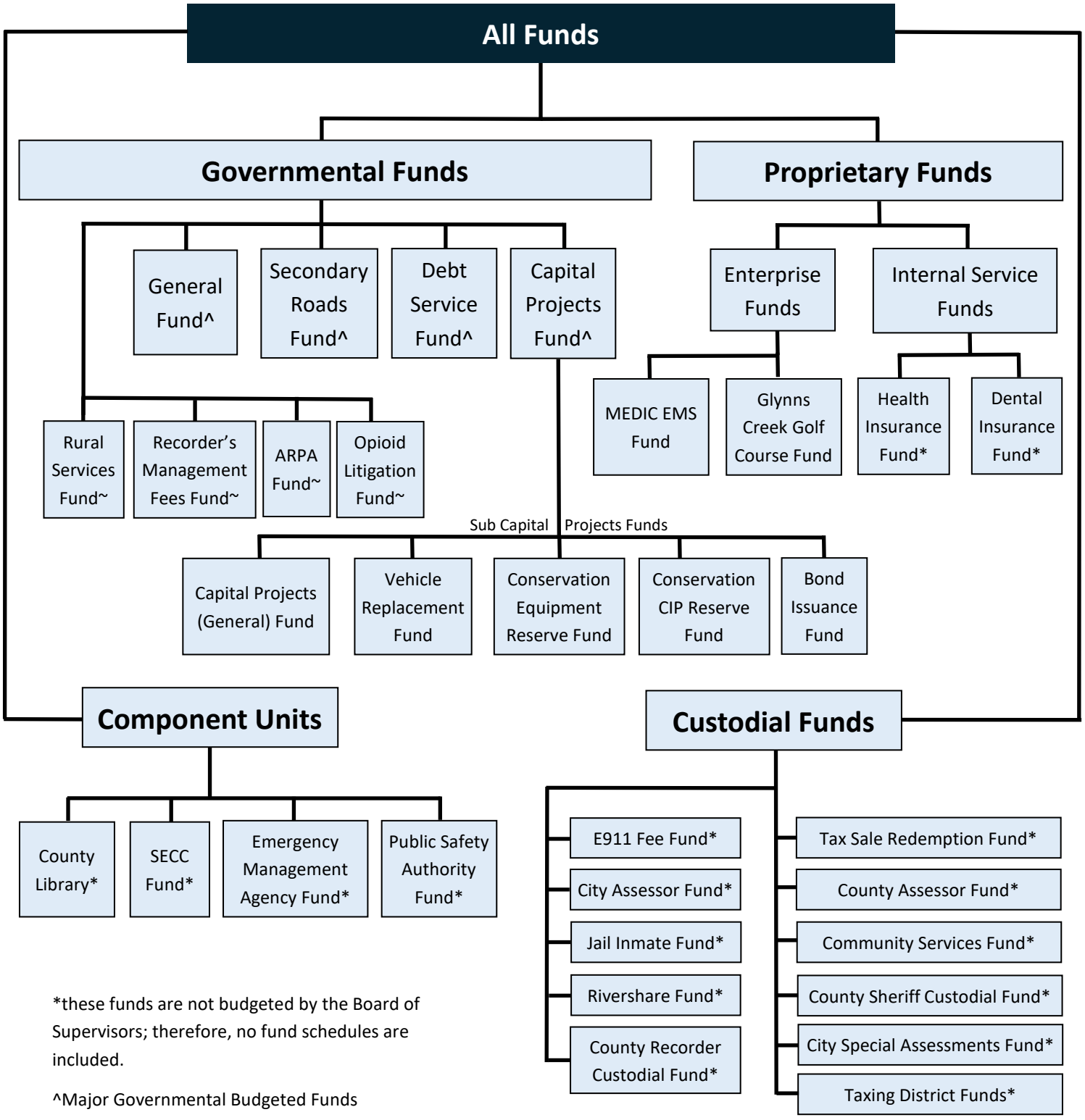


Almost half of the County's workforce is a part of the Public Safety & Legal Services area (Attorney, Jail Health, Sheriff, Juvenile Detention, Ambulance).

FY26 BUDGET: 680.76 FTEs



Scott County Fund Structure



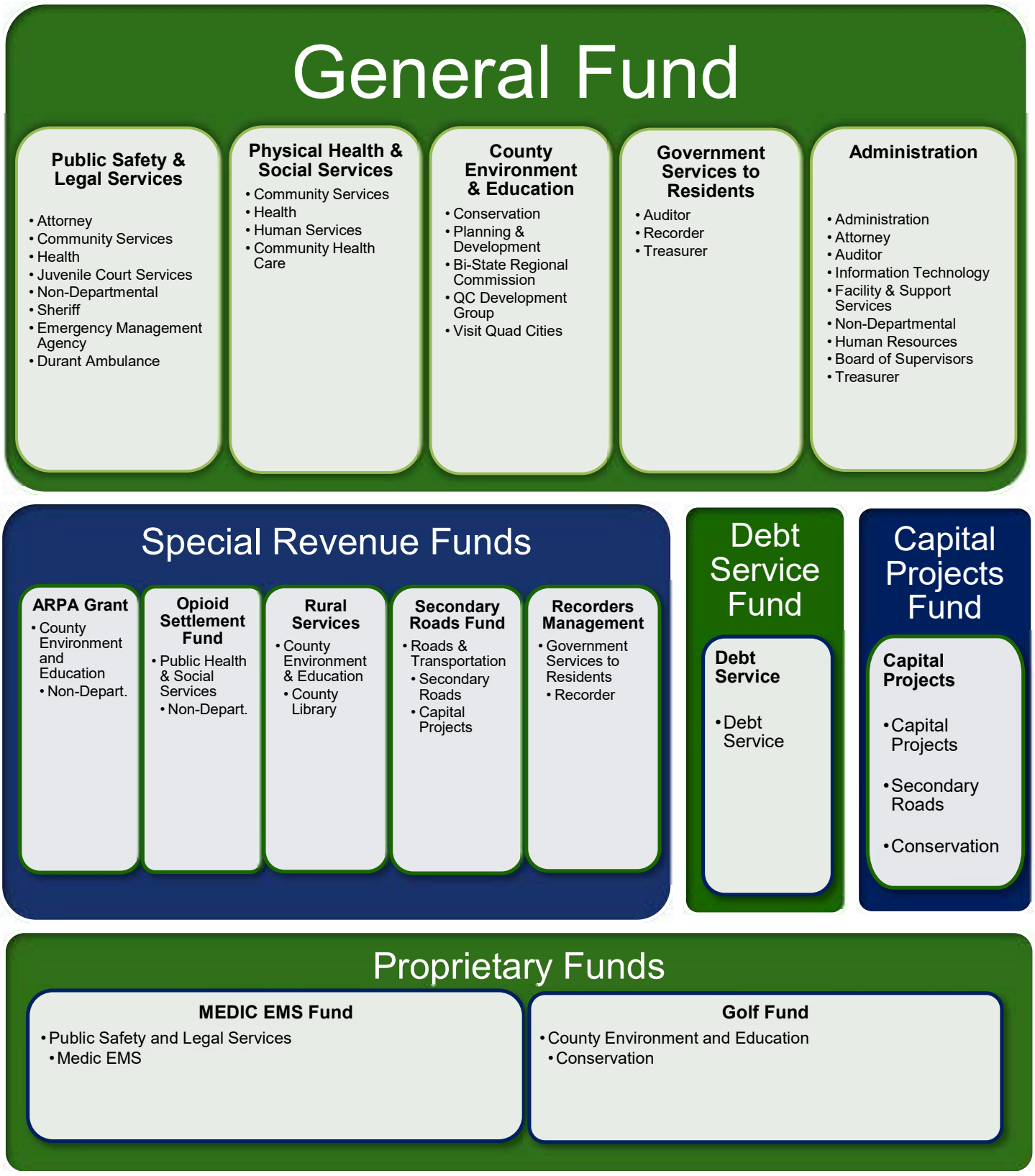
*these funds are not budgeted by the Board of Supervisors; therefore, no fund schedules are included.

^Major Governmental Budgeted Funds

~Non-Major Governmental Budgeted Funds

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FUNDS, STATE SERVICE AREAS, AND RELATED DEPARTMENTS



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

SCOTT COUNTY FUND STATEMENT
ALL FUNDS

Fund	Estimated Balance 06/30/26	Revenues*	Expenditures*	Estimated Balance 06/30/27
Major Governmental Funds				
General Fund	$ 17,864,082	$ 94,271,322	$ 96,871,322	$ 15,264,082
ARPA Grant	2,820,371	242,300	2,619,900	442,771
Secondary Roads	6,674,986	11,495,518	15,721,500	2,449,004
Debt Service	5,354,578	1,068,931	1,459,131	4,964,378
Capital Improvements				
General	12,222,447	11,313,850	12,750,150	10,786,147
Vehicle	465,988	733,600	700,000	499,588
Conservation Equip Reserve	1,455,788	109,600	1,000,000	565,388
Conservation CIP Reserve	815,332	1,068,400	1,395,650	488,082
Total Capital Improvements	14,959,555	13,225,450	15,845,800	12,339,205
Total Major Governmental Funds	47,673,572	120,303,521	132,517,653	35,459,440
Nonmajor Governmental Funds				
Opioid Settlement	5,532,623	684,615	455,316	5,761,922
Rural Services	96,829	3,890,736	3,824,259	163,306
Recorder's Record Mgt	18,514	31,200	20,000	29,714
Total Nonmajor Governmental Funds	5,647,966	4,606,551	4,299,575	5,954,942
Business-Type Activities Fund				
MEDIC EMS Enterprise	6,587,048	18,357,070	17,678,142	7,265,976
Golf Course Enterprise	2,839,071	1,530,450	1,573,433	2,796,088
Total*	$ 62,747,657	$ 144,797,592	$ 156,068,803	$ 51,476,446

*Includes interfund transfers.

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

GOVERNMENTAL FUNDS - THREE YEAR COMPARISON

	MAJOR GOVERNMENTAL FUNDS		
	GENERAL FUND		
	ACTUAL 2024-25	PROJECTED 2025-26	BUDGET 2026-27
REVENUES & OTHER FINANCING SOURCES			
Taxes Levied on Property	$ 58,129,679	$ 63,374,570	$ 66,852,499
Less: Uncollected Delinquent Taxes-Levy Yr	9,991	12,217	9,990
Less: Credits To Taxpayers	1,531,973	1,476,670	1,531,963
Net Current Property Taxes	56,587,715	61,885,683	65,310,546
Delinquent Property Tax Revenue	9,991	12,217	9,990
Penalties, Interest & Costs On Taxes	904,743	690,000	640,000
Other County Taxes	8,099,207	8,186,537	8,345,165
Intergovernmental	7,403,053	7,320,009	6,905,138
Licenses & Permits	872,156	874,800	899,800
Charges For Services	7,376,636	8,318,131	8,395,055
Use of Money & Property	2,572,097	2,128,800	1,660,000
Miscellaneous	1,658,388	1,389,345	1,362,650
Subtotal Revenues	85,483,986	90,805,522	93,528,344
Other Financing Sources:			
SBITA Proceeds	78,267	-	-
Operating Transfers In	5,392,450	2,154,397	735,478
Proceeds of Fixed Asset Sales	64,735	7,500	7,500
Total Revenues & Other Sources	91,019,438	92,967,419	94,271,322
EXPENDITURES & OTHER FINANCING USES			
Operating:			
Public Safety & Legal Services	42,890,690	46,839,912	48,251,322
Physical Health & Social Services	6,641,511	8,456,128	8,309,937
County Environment & Education	5,607,689	6,461,909	6,875,465
Roads & Transportation	-	-	-
Government Services to Residents	2,869,584	3,525,501	3,756,851
Administration (interprogram)	16,873,845	18,109,463	19,177,019
Debt Service	-	-	-
Capital Projects	-	-	-
Subtotal Expenditures	74,883,319	83,392,913	86,370,594
Other Financing Uses:			
Operating Transfers Out	17,170,837	12,312,485	10,500,728
Total Expenditures & Other Uses	92,054,156	95,705,398	96,871,322
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(1,034,718)	(2,737,979)	(2,600,000)
Beginning Fund Balance - July 1	$ 21,636,779	$ 20,602,061	$ 17,864,082
Ending Fund Balance - June 30	$ 20,602,061	$ 17,864,082	$ 15,264,082

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

	MAJOR GOVERNMENTAL FUNDS					
	ARPA			SECONDARY ROADS		
	ACTUAL 2024-25	PROJECTED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	PROJECTED 2025-26	BUDGET 2026-27
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ -	$ -	$ -	$ -	$ -	$ -
Less: Uncollected Delinquent Taxes-Levy Yr	-	-	-	-	-	-
Less: Credits To Taxpayers	-	-	-	-	-	-
Net Current Property Taxes	-	-	-	-	-	-
Delinquent Property Tax Revenue	-	-	-	-	-	-
Penalties, Interest & Costs On Taxes	-	-	-	-	-	-
Other County Taxes	-	-	-	-	-	-
Intergovernmental	6,885,965	5,763,544	-	4,985,284	4,933,217	5,954,178
Licenses & Permits	-	-	-	51,960	77,000	30,000
Charges For Services	-	-	-	10,285	2,000	2,000
Use of Money & Property	627,607	317,600	242,300	590,155	375,000	286,200
Miscellaneous	-	-	-	55,632	19,100	19,100
Subtotal Revenues	7,513,572	6,081,144	242,300	5,693,316	5,406,317	6,291,478
Other Financing Sources:						
SBITA Proceeds	-	-	-	-	-	-
Operating Transfers In	-	-	-	7,857,522	9,232,922	5,194,040
Proceeds of Fixed Asset Sales	-	-	-	-	10,000	10,000
Total Revenues & Other Sources	7,513,572	6,081,144	242,300	13,550,838	14,649,239	11,495,518
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services	-	-	-	-	-	-
Physical Health & Social Services	-	-	-	-	-	-
County Environment & Education	1,427,162	575,000	-	-	-	-
Roads & Transportation	-	-	-	6,948,635	11,541,500	10,696,500
Government Services to Residents	-	-	-	-	-	-
Administration (interprogram)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Projects	-	-	-	4,132,163	8,010,000	5,025,000
Subtotal Expenditures	1,427,162	575,000	-	11,080,798	19,551,500	15,721,500
Other Financing Uses:						
Operating Transfers Out	5,458,803	5,190,006	2,619,900	-	-	-
Total Expenditures & Other Uses	6,885,965	5,765,006	2,619,900	11,080,798	19,551,500	15,721,500
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	627,607	316,138	(2,377,600)	2,470,040	(4,902,261)	(4,225,982)
Beginning Fund Balance - July 1	$ 1,876,626	$ 2,504,233	$ 2,820,371	$ 9,107,207	$ 11,577,247	$ 6,674,986
Ending Fund Balance - June 30	$ 2,504,233	$ 2,820,371	$ 442,771	$ 11,577,247	$ 6,674,986	$ 2,449,004

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

GOVERNMENTAL FUNDS - THREE YEAR COMPARISON

	MAJOR GOVERNMENTAL FUNDS					
	DEBT SERVICE FUND			CAPITAL PROJECTS FUND		
	ACTUAL 2024-25	PROJECTED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	PROJECTED 2025-26	BUDGET 2026-27
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ 3,235,018	$ 255,504	$ -	$ -	$ -	$ -
Less: Uncollected Delinquent Taxes-Levy Yr	526	695	-	-	-	-
Less: Credits To Taxpayers	82,453	84,310	-	-	-	-
Net Current Property Taxes	3,152,039	170,499	-	-	-	-
Delinquent Property Tax Revenue	526	695	-	-	-	-
Other County Taxes	93,517	9,475	-	812,248	850,000	850,000
Intergovernmental	1,355,267	1,304,348	1,020,231	53,162	5,000	255,000
Charges For Services	-	-	-	-	-	-
Use of Money & Property	106,248	63,800	48,700	685,295	470,200	358,800
Miscellaneous	-	-	-	91,319	30,000	30,000
Subtotal Revenues	4,707,597	1,548,817	1,068,931	1,642,024	1,355,200	1,493,800
Other Financing Sources:						
SBITA Proceeds	-	-	-	143,537	3,252,500	1,065,000
Operating Transfers In	-	-	-	12,302,139	8,869,605	10,565,650
Proceeds of Fixed Asset Sales	-	-	-	157,055	155,000	101,000
Total Revenues & Other Sources	4,707,597	1,548,817	1,068,931	14,244,755	13,632,305	13,225,450
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Administration	-	-	-	-	-	-
Debt Service	4,925,806	1,862,081	1,459,131	-	-	-
Capital Projects	-	-	-	9,693,990	14,757,000	12,950,150
Subtotal Expenditures	4,925,806	1,862,081	1,459,131	9,693,990	14,757,000	12,950,150
Other Financing Uses:						
Operating Transfers Out	-	-	-	886,471	1,519,433	2,895,650
Total Expenditures & Other Uses	4,925,806	1,862,081	1,459,131	10,580,461	16,276,433	15,845,800
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(218,209)	(313,264)	(390,200)	3,664,294	(2,644,128)	(2,620,350)
Beginning Fund Balance - July 1	$ 5,886,051	$ 5,667,842	$ 5,354,578	$ 13,939,389	$ 17,603,683	$ 14,959,555
Ending Fund Balance - June 30	$ 5,667,842	$ 5,354,578	$ 4,964,378	$ 17,603,683	$ 14,959,555	$ 12,339,205

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

GOVERNMENTAL FUNDS - THREE YEAR COMPARISON

	---------- NONMAJOR FUNDS ----------			------- ALL GOVERNMENTAL FUNDS -------		
	ACTUAL 2024-25	PROJECTED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	PROJECTED 2025-26	BUDGET 2026-27
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ 3,482,333	$ 3,523,947	$ 3,721,335	$ 64,847,030	$ 67,154,021	$ 70,573,834
Less: Uncollected Delinquent Taxes-Levy Yr	1,410	451	1,410	11,927	13,363	11,400
Less: Credits To Taxpayers	119,592	118,286	116,592	1,734,018	1,679,266	1,648,555
Net Current Property Taxes	3,361,331	3,405,210	3,603,333	63,101,085	65,461,392	68,913,879
Delinquent Property Tax Revenue	1,410	451	1,410	11,927	13,363	11,400
Penalties, Interest & Costs On Taxes	-	-	-	904,743	690,000	640,000
Other County Taxes	79,034	72,611	99,526	9,084,006	9,118,623	9,294,691
Intergovernmental	197,979	162,021	176,867	20,880,710	19,488,139	14,311,414
Licenses & Permits	-	-	-	924,116	951,800	929,800
Charges For Services	24,669	30,000	30,000	7,411,590	8,350,131	8,427,055
Use of Money & Property	255,629	125,600	95,800	4,837,031	3,481,000	2,691,800
Miscellaneous	961,837	792,024	599,615	2,767,176	2,230,469	2,011,365
Subtotal Revenues	4,881,889	4,587,917	4,606,551	109,922,384	109,784,917	107,231,404
Other Financing Sources:						
SBITA Proceeds	-	-	-	221,804	3,252,500	1,065,000
Operating Transfers In	-	-	-	25,552,111	20,256,924	16,495,168
Proceeds of Fixed Asset Sales	-	-	-	221,790	172,500	118,500
Total Revenues & Other Sources	4,881,889	4,587,917	4,606,551	135,918,089	133,466,841	124,910,072
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services	-	-	-	42,890,690	46,839,912	48,251,322
Physical Health & Social Services	59,405	440,673	455,316	6,700,916	8,896,801	8,765,253
County Environment & Education	602,458	623,545	645,369	7,637,309	7,660,454	7,520,834
Roads & Transportation	-	-	-	6,948,635	11,541,500	10,696,500
Government Services to Residents	-	-	-	2,869,584	3,525,501	3,756,851
Administration (interprogram)	-	-	-	16,873,845	18,109,463	19,177,019
Debt Service	-	-	-	4,925,806	1,862,081	1,459,131
Capital Projects	-	-	-	13,826,153	22,767,000	17,975,150
Subtotal Expenditures	661,863	1,064,218	1,100,685	102,672,938	121,202,712	117,602,060
Other Financing Uses:						
Operating Transfers Out	3,136,000	3,155,000	3,198,890	26,652,111	22,176,924	19,215,168
Total Expenditures & Other Uses	3,797,863	4,219,218	4,299,575	129,325,049	143,379,636	136,817,228
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	1,084,026	368,699	306,976	6,593,040	(9,912,795)	(11,907,156)
Beginning Fund Balance - July 1	$ 4,195,241	$ 5,279,267	$ 5,647,966	$ 56,641,293	$ 63,234,333	$ 53,321,538
Ending Fund Balance - June 30	$ 5,279,267	$ 5,647,966	$ 5,954,942	$ 63,234,333	$ 53,321,538	$ 41,414,382

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

PROPRIETARY FUNDS - THREE YEAR COMPARISON

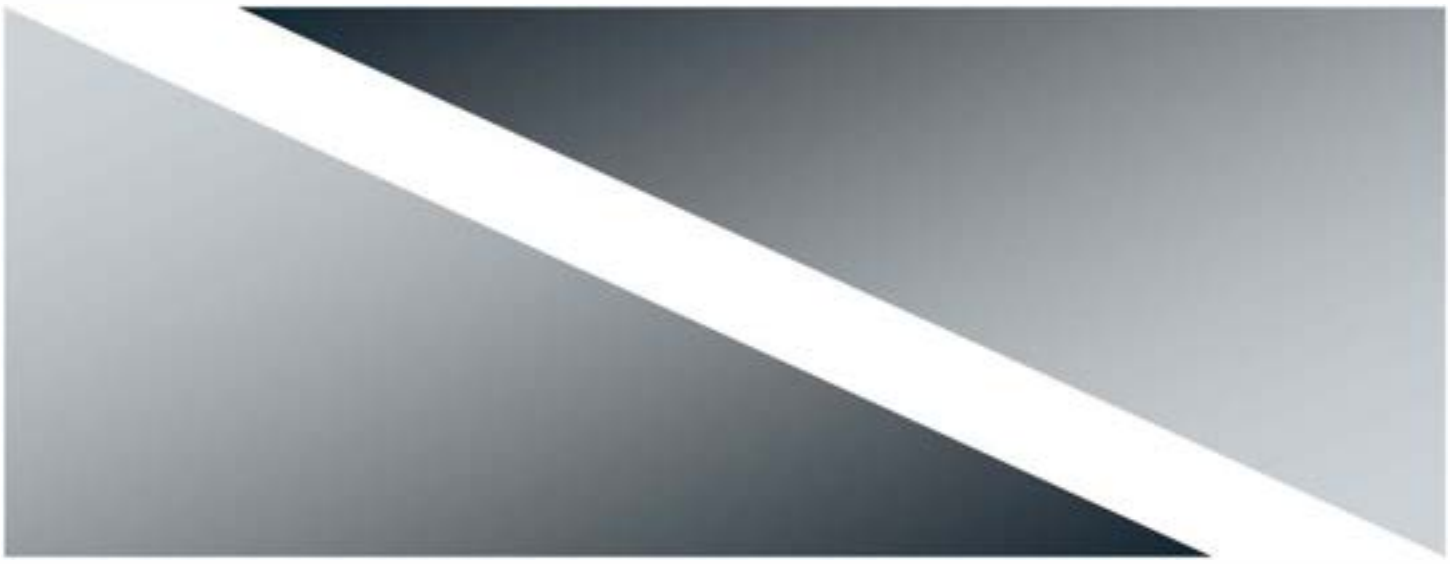
	MEDIC EMS			GOLF - NONMAJOR		
	ACTUAL 2024-25	PROJECTED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	PROJECTED 2025-26	BUDGET 2026-27
REVENUES & OTHER FINANCING SOURCES						
Intergovernmental	$ 302,098	$ 309,000	$ 159,000	$ -	$ -	$ -
Charges For Services	12,969,808	14,543,018	15,446,470	1,516,598	1,503,250	1,505,750
Use of Money & Property	49,266	19,600	15,000	34,407	21,300	16,200
Miscellaneous	16,338	16,600	16,600	1,270	1,500	1,500
Subtotal Revenues	13,337,510	14,888,218	15,637,070	1,552,275	1,526,050	1,523,450
Other Financing Sources:						
SBITA Proceeds	-	-	-	-	-	-
Operating Transfers In	1,100,000	1,920,000	2,720,000	-	-	-
Proceeds of Fixed Asset Sales	-	-	-	241,139	10,000	7,000
Total Revenues & Other Sources	14,437,510	16,808,218	18,357,070	1,793,414	1,536,050	1,530,450
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services - Ambulance	14,039,863	16,787,308	17,678,142	-	-	-
County Environment & Education	-	-	-	1,418,012	1,672,998	1,573,433
Subtotal Expenditures	14,039,863	16,787,308	17,678,142	1,418,012	1,672,998	1,573,433
Other Financing Uses:						
Operating Transfers Out	-	-	-	-	-	-
Total Expenditures & Other Uses	14,039,863	16,787,308	17,678,142	1,418,012	1,672,998	1,573,433
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	397,647	20,910	678,928	375,402	(136,948)	(42,983)
Beginning Fund Balance - July 1	$ 6,168,491	$ 6,566,138	$ 6,587,048	$ 2,600,617	$ 2,976,019	$ 2,839,071
Ending Fund Balance - June 30	$ 6,566,138	$ 6,587,048	$ 7,265,976	$ 2,976,019	$ 2,839,071	$ 2,796,088

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

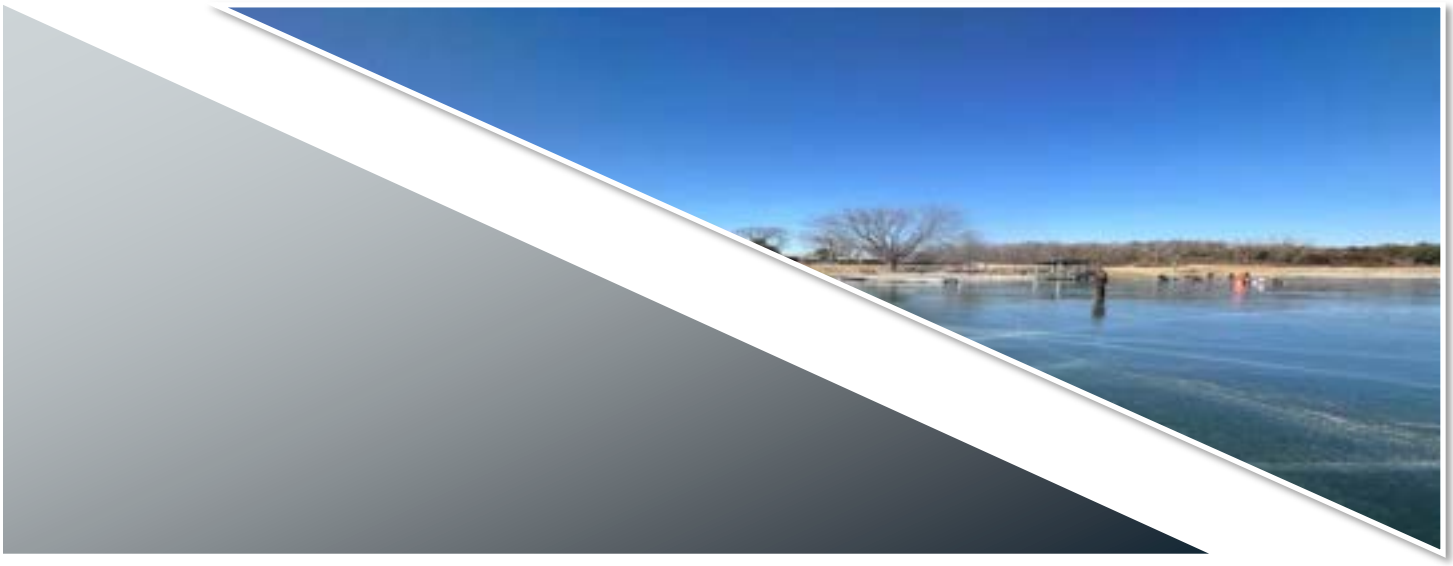
GOVERNMENTAL FUNDS - THREE YEAR COMPARISON

	PROPRIETARY FUNDS			ALL FUNDS		
	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ -	$ -	$ -	$ 64,847,030	$ 67,154,021	$ 70,573,834
Less: Uncollected Delinquent Taxes-Levy Yr	-	-	-	11,927	13,363	11,400
Less: Credits To Taxpayers	-	-	-	1,734,018	1,679,266	1,648,555
Net Current Property Taxes	-	-	-	63,101,085	65,461,392	68,913,879
Delinquent Property Tax Revenue	-	-	-	11,927	13,363	11,400
Penalties, Interest & Costs On Taxes	-	-	-	904,743	690,000	640,000
Other County Taxes	-	-	-	9,084,006	9,118,623	9,294,691
Intergovernmental	302,098	309,000	159,000	21,182,808	19,797,139	14,470,414
Licenses & Permits	-	-	-	924,116	951,800	929,800
Charges For Services	14,486,406	16,046,268	16,952,220	21,897,996	24,396,399	25,379,275
Use of Money & Property	83,673	40,900	31,200	4,920,704	3,521,900	2,723,000
Miscellaneous	17,608	18,100	18,100	2,784,784	2,248,569	2,029,465
Subtotal Revenues	14,889,785	16,414,268	17,160,520	124,812,169	126,199,185	124,391,924
Other Financing Sources:						
SBITA Proceeds	-	-	-	221,804	3,252,500	1,065,000
Operating Transfers In	1,100,000	1,920,000	2,720,000	26,652,111	22,176,924	19,215,168
Proceeds of Fixed Asset Sales	241,139	10,000	7,000	462,929	182,500	125,500
Total Revenues & Other Sources	16,230,924	18,344,268	19,887,520	152,149,013	151,811,109	144,797,592
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services	14,039,863	16,787,308	17,678,142	56,930,553	63,627,220	65,929,464
Physical Health & Social Services	-	-	-	6,700,916	8,896,801	8,765,253
County Environment & Education	1,418,012	1,672,998	1,573,433	9,055,321	9,333,452	9,094,267
Roads & Transportation	-	-	-	6,948,635	11,541,500	10,696,500
Government Services to Residents	-	-	-	2,869,584	3,525,501	3,756,851
Administration (interprogram)	-	-	-	16,873,845	18,109,463	19,177,019
Debt Service	-	-	-	4,925,806	1,862,081	1,459,131
Capital Projects	-	-	-	13,826,153	22,767,000	17,975,150
Subtotal Expenditures	15,457,875	18,460,306	19,251,575	118,130,813	139,663,018	136,853,635
Other Financing Uses:						
Operating Transfers Out	-	-	-	26,652,111	22,176,924	19,215,168
Total Expenditures & Other Uses	15,457,875	18,460,306	19,251,575	144,782,924	161,839,942	156,068,803
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	773,049	(116,038)	635,945	7,366,089	(10,028,833)	(11,271,211)
Beginning Fund Balance - July 1	$ 8,769,108	$ 9,542,157	$ 9,426,119	$ 65,410,401	$ 72,776,490	$ 62,747,657
Ending Fund Balance - June 30	$ 9,542,157	$ 9,426,119	$ 10,062,064	$ 72,776,490	$ 62,747,657	$ 51,476,446

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Budget Development Overview



Budget Development

After the Board of Supervisors identifies objectives and assigns responsibilities, strategic initiatives are developed to address all of the objectives. Specific departments are identified in the action plans that are responsible for carrying out each action step. The status on these action plans are reviewed with the Board by the County Administrator throughout the year.

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

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

In the fall of 2023, the County developed its 2024-2026 strategic plan. The plan was re-affirmed in October 2025. This plan was incorporated into the budget directives for the 2027 budget year.

The budgetary goals are distributed to department heads and authorized agency directors prior to their start on developing their budget requests. These goals include a listing of all strategic plan objectives and the specific budget areas identified by the Board of Supervisors to be reviewed during the upcoming budget sessions. Department heads, agency directors, and County budget analysts are directed to keep these strategic plan priorities and specific areas of budget review in mind when they are preparing and reviewing their FY27 budget submissions. They highlight the priorities in their budgeting for outcomes measures and analyses, specific budget areas of review, and how their requests for support will enhance the Board's identified goals and policy agenda priorities.

The specific budget areas of review identified by the Board early on in the FY27 budget process are as follows below. They are all recurring topics for FY27.

1. FY 2024 – 2027 Strategic Plan initiatives.
2. 2027 Goals, Vision, Mission Statement, and Scott County P.R.I.D.E. philosophy.
3. Organizational requests for staffing, benefits, and position requests.
4. Adjust budgets to adopt Board of Supervisor Strategic departmental elements.
5. Require authorized agencies at 0% growth for county contributions. Review new agency requests for new funding sources.
6. Capital Programs – Property tax transfers to reflect five-year capital plan (General, Vehicle, and Electronic Equipment) and include a general fund transfer, if possible, from FY25 to be transferred in FY26.
7. ARPA spending closeout plan.

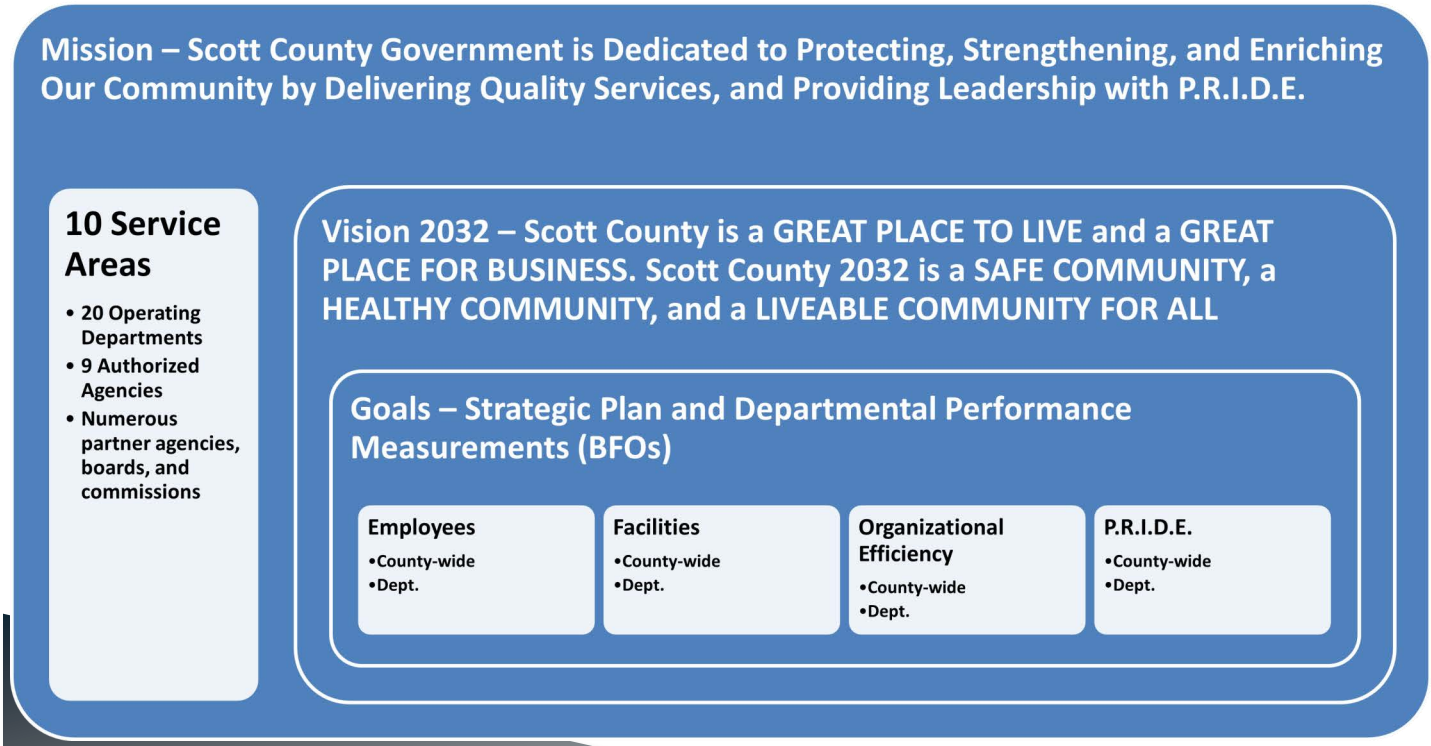
These issues represent the short-term needs to address within the budget development process. Principal issues may arise from policy decision, economic conditions, regulatory factors, or legislative issues. The FY26 Budget Initiatives that addressed or impacted these areas are described below:

Fiscal Year 2026 - 2027 Strategic Plan Initiatives

- The County began implementing the new strategic plan in the fall of 2023. The plan was adopted in October 2023, reaffirmed in October 2025, and is incorporated into the FY27 county-wide budget and departmental budgeting for outcomes. Projects and goals come from three overarching strategic priorities, departmental activities / goals, or county-wide capital planning. Additionally, Board goals were incorporated into each department's budgeting for outcomes. Each department has included a summary highlight with the departmental details section of the budget document. The service levels of the County continue to change with the initiation of the strategic plan. It is expected that, with a new employee focus, service levels can return to prior year levels, which are deficient due to lack of staffing. The strategic plan represents the Board's direction on policy issues after consideration of all other known issues facing the County.

2027 Goals, Vision, Mission Statement, and Scott County P.R.I.D.E. Philosophy

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



Organizational Requests for Staffing, Benefits, and Position Requests

- The County compensation level for pension benefits will be estimated using the IPERS employer pension contribution rates, ranging from 9.185% to 12.085%. The fiscal year 2027 budget applies the County's eighth year under the 2019 salary and benefit study. While securing funding for salary step increases and position placement, the budget is prepared with cost-of-living adjustments of 3.0%, depending on bargaining unit, and 0.5% market adjustment for a total of 3.5% scale adjustment. The budgeted health insurance cost will be at 8.0% for a prospective January 2027 increase, designed to maintain the Health / Dental Insurance fund balance. Position organizational requests will be received and evaluated for Board recommendation within the budget approval process. The organizational changes are designed to adjust staffing levels to new constraints or opportunities of the County. The 0.5% market adjustment is designed to remain competitive and retain staffing in key service areas, such as the jail and clerical support. The organizational requests and compensation reflects the Board's direction on economic factors facing the County as well as policy considerations of reaching certain service levels.

Adjust Budgets to Adopt Board of Supervisor Strategic Departmental Elements

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



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

- Review authorized agencies for new funding sources to complement or reduce county funding. The County, concerned about State of Iowa property tax limitations, did not take any applications for outside requests for the new budget year. Working with authorized agencies represents the County's work toward policy and economic factors facing the County.

Capital Programs

- The County is within a planning phase of buildings and grounds facility improvements, including the release of a new facility needs study in March 2025. The facility needs study was incorporated into the long term capital plan of the County. Supported by the County capital budgeting master plan, funding for all capital projects is secured on a pay-as-you-go basis with no external borrowing for internal projects. The County has incorporated into the five-year plan the use of one-time ARPA dollars to address multiple upcoming capital projects. In fiscal year 2027, this includes wrap-up funding for Secondary Roads projects. Additionally, the interest earned from the ARPA funds will be transferred to Capital and MEDIC EMS funds to support long

term capital projects. The County's approach toward capital projects represents the policies and economic challenges of the County.

The FY27 budget was prepared according to certain policies and practices as established by both the Board of Supervisors and the State of Iowa. These policies and practices are described in the Supplemental Information section of the budget. Short-term goals are incorporated into each department's budgeting for outcomes to reflect departmental outcomes that will be achieved over the span of one fiscal year.



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

- The American Recue Plan Act – Coronavirus State and Local Fiscal Recovery Funds is a once-in-a-lifetime funding opportunity to fight the pandemic through public health; addressing negative economic impacts; maintaining vital public services, even amid uncertain revenue; and building a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity. Funding was obligated by December 31, 2024, and must be expended by December 31, 2026. The County developed project ideas in the summer of 2021 and the Board of Supervisors learned and developed a funding plan for projects in the fall of 2021. The US Treasury provided final guidance and increased clarifications on the potential uses of the funding in January 2022. Continued funding occurred in the 2027 budget process. Interest income from the funding may be used for a variety of future needs and will be budgeted after all obligations have been met.



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

The ARPA funding is a one-time resource for the County to address local policy issues and economic conditions facing the County. The remaining funds from the interest earned will be allocated to one time capital projects in the Capital and MEDIC EMS funds.

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

Public Health

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

Negative Economic Impacts

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

Infrastructure

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



Revenue Replacement

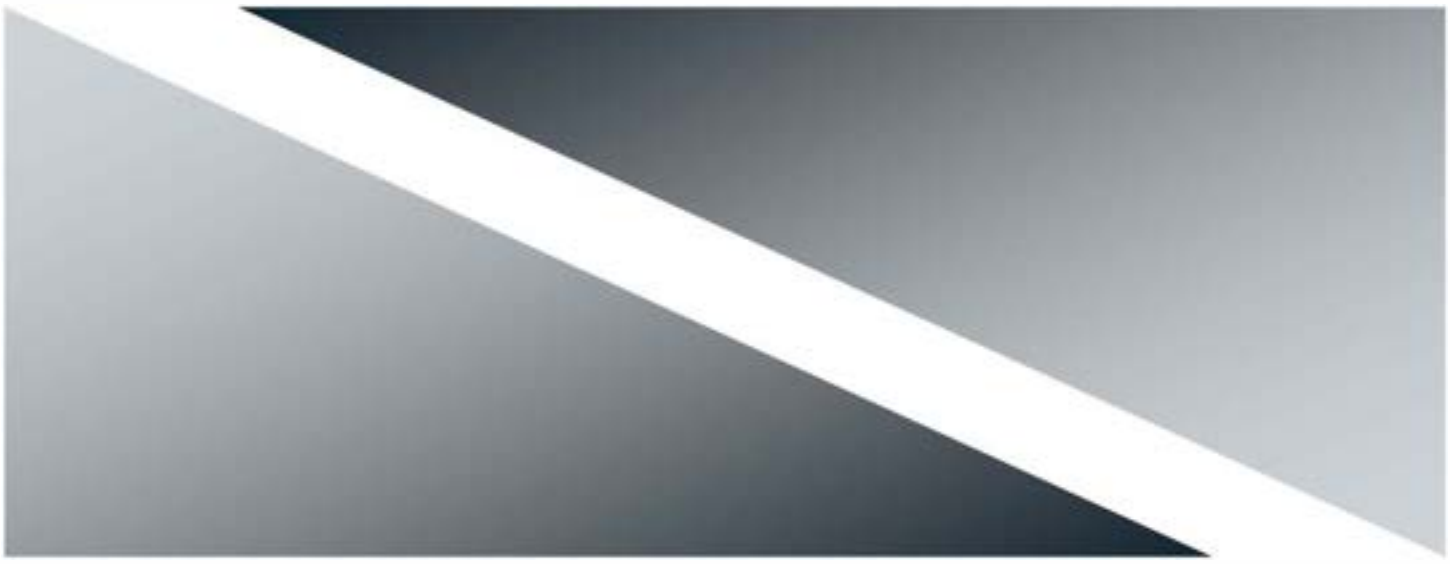
- Provision of Government Services: To develop a continuity of operations and continuity of government dedicated space within the physical resources of the County - $3,726,590 - Complete
- Provision of Government Services: General capital improvement dollars for technology and equipment - $6,273,410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

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

Multi-Year Strategic Plan



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At the Core of Scott County

Scott County Strategic Plan

During strategic planning sessions, the County renews its commitment to service by updating the vision, mission, and culture statements for the County. The following vision, mission, and P.R.I.D.E. statements and objectives further informed the staff on the development of programs for the FY 2026-2027 budget, developed from the FY 2024 strategic plan and updates. The County began a new strategic plan in the fall of 2023 for fiscal years 2024 – 2026. The Board adopted the plan in October 2023 and affirmed it in October 2025. To view Scott County, Iowa's 2024-2027 Strategic Plan click here.

Scott County Vision 2032

Scott County 2032 is a GREAT PLACE TO LIVE and a GREAT PLACE FOR BUSINESS.

Scott County 2032 is a SAFE COMMUNITY, a HEALTHY COMMUNITY, and a LIVEABLE COMMUNITY FOR ALL.

Scott County Mission Statement

Scott County is dedicated to protecting, strengthening, and enriching our community by delivering quality services and providing leadership with P.R.I.D.E.

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

Serving Our Citizens with P.R.I.D.E.

PROFESSIONALISM

- Knowing the job, maintaining integrity, demonstrating respect, being responsible, setting high standards

RESPONSIVENESS

- Getting the job done, listening and taking action, serving others promptly, being accountable

INVOLVEMENT

- Working as a team, trusting each other, leading by example, fostering partnerships, being proactive, planning through collaboration

DEDICATION

- Serving the community, believing in what you are doing, putting yourself into the job, maintaining a positive attitude, being determined to follow through

EXCELLENCE

- Being the best, striving to reach our full potential, continuing to learn and improve, setting and achieving goals, being innovative, willingness to take risks

The major themes in the current strategic plan were created with respect to the County's vision statement, mission statement, and P.R.I.D.E. Statement. The major goals of the strategic plan were organized into top priorities and strategic initiatives: Employees, Facilities, Organizational Efficiencies, and Departmental Goals. The following pages discuss top strategies regarding each of these initiatives.

Scott County Goals and Objectives

Goals and objectives are organized by department. The strategic outcomes by department are presented in the Departmental / Authorized Agency Detail starting on page 185. The significant goals and agendas were placed into four categories that reflect the Board of Supervisors strategic initiatives: Employees, Facilities, Organizational Efficiencies, and Departmental Goals.

Employees

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

- Build systems to continuously monitor and address compensation packages for both current employees and recruitment for open positions.
- Implement an exit interview program to track and gather insights into why people leave the organization.
- Develop remote work guidelines and policies that best fit the needs of each department and position.
- Embed the P.R.I.D.E. statement into hiring, onboarding, and annual performance appraisals.
- Gather information from new employees and younger employees about what they seek from employment with our organization.



Facilities

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

- Create a written plan for unusual situations that could impact the routine functions of each department from a facilities perspective.
- Develop an intermediate, three-year space plan for facilities, parks, and other physical infrastructure.
- Created a master plan for the next generation, matching the plan to projected funding solutions.



Scott County Goals and Objectives

Organizational Efficiency

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

- Integrate technology and web-based services to enhance interactions with our customers.
- Explore adding specialized skill positions to the organization (example: business analyst, public relations, grant writer).
- Develop processes and procedures for departments to internally evaluate their efficiencies for process improvements.



Departmental Goals

Goals defined by department, activity / service, business type, and Board goal.

- Annually, each department and authorized agency identifies key goals and objectives for both management and the Board. Annual measures are developed to identify workloads, efficiencies, outcomes, or costs. Additionally, departments are to report on the effectiveness and if they are static, on target, below target, or exceeding target.
- Quarterly, departments report on these goals and measures, sharing insight into the influencing factors behind the numbers. These are then distributed to the Board of Supervisors for their visibility and knowledge.







Achievements and Awards

SERVING CITIZENS WITH P.R.I.D.E.

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



- **MEDIC EMS of Scott County** received the 2026 American Heart Association's Mission: Lifeline® EMS Gold with Target: Heart Attack Achievement Award (top right) for its commitment to offering rapid, research-based care to people experiencing heart attacks.



- **Tasha Elick** (right, upper middle), a Public Safety Dispatcher with the Scott Emergency Communications Center, was awarded the Unseen Hero Award, for her quick thinking, bravery, and excellent service during a dispatch call.

- **Keely Bowser** (right, lower middle), a Public Safety Dispatcher with the Scott Emergency Communications Center, was awarded the SECC Excellent Service Award for her compassion and excellent service during a dispatch call.



- The Iowa Association of Naturalists (IAN) and Iowa Conservation Education Coalition (ICEC) awarded the Wapsi River Environmental Education Center of Scott County Conservation the 2025 Outstanding Environmental Education Program (for three or more Naturalists). Pictured to the right are **Naturalists Mike Granger and Becky Baugh, Assistant Naturalists Paige Owings, Clarah Buhman, Brendan O'Brien, and Director/ Naturalist Dave Murcia** (bottom right). This award recognizes the incredible contributions of environmental educators, partners, and supporters to the advancement of conservation / environmental education in Iowa.



Achievements and Awards

SERVING CITIZENS WITH P.R.I.D.E.



- Corrections Officer, **Andrew Schultz** (top left), was awarded the Scott County Sheriff's Office Life Saving Award for his quick, life-saving actions to save an inmate's life when they experienced a medical emergency.



- Environmental Health Specialist **Jackie Hall** (left) celebrates a lifetime assisting the Scott County Health Department with hotel inspections, pool inspections, and environmental health improvements, achieving an amazing 50 years of service with Scott County. Her work has touched countless individuals and businesses.



- With the Scott County Health Department, Community Tobacco Consultant **Vianka Herrera** (middle left) was recognized as a Quad Cities Business Journal 40 Under 40 awardee. She was nominated by colleagues due to her being a dedicated advocate for tobacco and vaping prevention, focusing on youth and adult populations, and she has already made a significant impact with schools to educate youth on the harmful effects of tobacco and nicotine products. She has started three Iowa Students for Tobacco Education and Prevention groups at schools in Scott County.



- Initially accredited by the Public Health Accreditation Board (PHAB) in November 2018, the **Scott County Health Department** (Board of Health, bottom left) was one of only nineteen health departments nationwide that achieved national public health reaccreditation in August 2025. To receive this voluntary accreditation, a health department must undergo a multi-faceted, peer-reviewed assessment process to ensure the department meets or exceeds a set of quality standards and measures established by PHAB. The goal of public health accreditation is to improve and protect the health of the public by advancing the quality and performance of the nation's state, local, tribal, and territorial public health departments.

Medium- and Long-Range Planning

STRATEGIC PLAN

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



The Board continued the process by creating a new strategic plan in FY23, with an eye toward 2024 through 2026. In October 2023 and affirmed in October 2025, the Board adopted the current plan. By identifying the objectives, departmental goals and Board goals were developed to meet the medium and long-range planning.

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

The strategic plan was reviewed as part of each budget session to remind and identify the four key goals of employees, facilities, organizational efficiency and departmental goals. The Board and administration, in recommending the budget, kept this in mind as discussion centered around budget choices. For example, when union contracts or wage adjustments were discussed, the Board recalled employees was a focus area of the County. Additionally, the capital planning included goals that impacted facilities and organizational efficiency objectives.

FINANCIAL PLAN



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

Employee compensation and benefits represent the largest and most consistent portion of the County budget. To incorporate these costs into the annual budget plan, staffing considerations during the budget process and throughout the year are given priority in planning. The Board's understanding of staffing levels, compensation levels, and associated benefits are considered and controlled at

the Board of Supervisor level. Organizational changes require board approval to change the full-time equivalency level or adjust the pay scale for an employee position. Union contracts require the Board's approval, as well. The largest employer-managed cost of benefits are the health, dental, and vision insurance of the County. Beginning in 2010, the County moved to a self-insurance risk retention model of managing health and dental insurance. Since that time, the County has saved millions of dollars in premiums.

Over the past decade, the state legislature has adjusted the property tax system to reduce taxes paid by residential, commercial, and industrial properties through limiting assessments or, most recently, mandating a reduction of revenue through an adjusted tax rate cap. During the 2013 state legislative session, a new property tax law was passed that has had a multiple year impact on all local governments' finances by reducing taxable valuation for commercial and residential property and limiting future residential assessment growth. In 2021, the legislature created a sunset on backfill property tax support from the 2013 legislation. The commercial and industrial replacement support will reduce to $0 by 2029. Currently, $593,629 of state rollback support is budgeted in FY27, a reduction of $198,000 from FY26. Future tax base support will be required to offset this lost income. The same legislation that sunset the commercial and industrial backfill dollars also eliminated the mental health and disability services tax levy. These services were transferred from local county funding to state funding.



The 2023 legislative session brought forward two significant changes to the property tax system after the County had already begun the 2024 budget process. The first change corrected a classification and allowable growth allocation for multi-residential property. This classification was previously a separate classification from residential property. The state immediately applied a technical correction of this property to the residential property in February 2023 for the 2024 budget year. Through this change, the allowable residential growth exceeded the previous calculation of allowable new growth and reduced the overall rollback percentage of all residential property. This reduction reduced the new tax dollars in the County by about $1.6 million. This was not new growth to the county, but rather a reclassification between property types which artificially reduced the allowable growth within the category.

The second change by the 2023 legislature created a reduction of future property tax growth through a tax cap formula based on future growth. Determined by allowable growth, the County's basic $3.50 per $1,000 of valuation may be reduced if taxable growth exceeds 3%. If overall growth exceeds 6%, additional reductions will be applied to the basic tax levy. The 2024 legislative session again changed the most recent formula to create a new tier of reductions to 1%, 2%, or 3% based on taxable valuation growth. The expected impact is to limit taxable growth to between 2% and 3%. In the three fiscal years of application,

the General Basic tax levy has reduced to a cap of $3.33 and about $1.9 million reduction in general funding. As the future levy and caps will be based on future taxable growth, it is not possible to predict with precision the impact to future budgets. Additionally, the state enabled an elderly exemption for senior citizens that will not be backfilled by the state on the lost valuation. These changes reduced urban taxes during the FY25 budget year by about $95,000 and about $189,000 in FY26 when compared to FY24. In total, the County estimates $340,000 revenue reductions from property tax credits and exemptions in addition to the reduced tax rate for government services.



In the Spring 2026 legislation session, there are three property tax bills sponsored by the Governor, House, and Senate that each have a central theme of capping future property tax revenues around 2% growth, plus new construction value, compared to the prior year. This cap could limit recurring property tax dollars by $1.5 to $3.0 million of new revenues before new construction is considered. The County looked to maintain future levying authority by maintaining the current urban tax rate compared to the 2026 tax rate. This will provide a stronger base in case of future limitations. At the time of budget recommendation, there is no bill passed for future budget consideration.

Scott County participates in the Iowa Public Employees' Retirement System (IPERS) to provide a dependable and economical retirement plan for Iowa Public Employees. IPERS is a defined benefit plan with a qualified status under the Internal Revenue Code section 401(a). Membership for permanent full-time employees is automatic, and county staff participate in one of three membership groups: Regular, Sheriffs / Deputy Sheriffs, and Protection Occupation. Each group has a required employee share (6.29% - 12.335% FY27) and employer share (9.185% - 12.085% FY27) contribution to the multiple-employer pension plan. The County and staff are required to contribute the contribution rates to provide for the benefits of the plan, and rates are set annually by the IPERS governing board following an actuarial valuation. Contribution rates for Regular and Protection memberships are split 40% of the total rate with the employer paying the other 60%, while Sheriffs / Deputy Sheriffs are split 50% with the employer. Further details are available at www.ipers.org. As of June 30, 2025, the County's

Projected Change in Fund Balance by Fiscal Year				
Funds	**Budget 2026-2027**	**Projected**	**Projected 2028-2029**	**Projected 2029-2030**
General	($2,600,000)	($2,037,761)	($2,979,632)	($4,666,002)
ARPA Grant	($2,377,600)	($422,771)	$-	$-
Secondary Roads	($4,225,982)	$3,194,910	$5,063,183	$5,003,851
Debt Service	($390,200)	($450,000)	($462,500)	($472,500)
Capital Projects	($2,620,350)	($1,671,000)	($2,546,820)	($681,000)
Non-Major Gov.	$306,976	$464,324	$465,708	$464,938
MEDIC EMS	$678,928	($168,274)	($34,528)	$104,438
Non-Major BTA	($42,983)	($54,710)	($59,115)	($78,299)

unfunded pension liability was $11,077,056 and the plan was 92.30% funded. Please see the County's Annual Comprehensive Financial Report for further details of the plan. The County was aware of the fiscal year 2027 employer-required contribution rates while developing the 2027 budget and have considered the required contributions in the 2027 budget plan. The benefit qualifies for funding under the uncapped general supplemental tax levy of the County for General Fund employees. The impacts of the benefit plan are not significant to the Secondary Roads, MEDIC EMS, or Golf Funds and are estimated with the compensation within the respective fund.

The County also sponsors another post-employment benefit (OPEB) plan for health insurance after employees retire from the County. As of June 30, 2025, there were 12 inactive members currently receiving benefits, and the OPEB liability was $2,439,532. The liability is measured by an actuary every other year, and liability is impacted by the service cost, interest, and benefit payments of the membership group.

The County estimates the cost of health insurance for fiscal year 2027 with the help of an outside actuary to recommend premiums. The benefit qualifies for funding under the currently uncapped general supplemental tax levy of the County for general fund employees. The impacts of the benefit plan are not significant to the Secondary Roads, MEDIC EMS, or Golf Funds and are estimated with the compensation within the respective fund. The long-range forecast of the county projects continual decline in fund balances through expenditures and transfers out exceeding revenues and transfers in. Realistically, each fund is able to maintain or take advantage of the desired fund balance through the strategic use of the prior year equity. The budgetary savings and positive revenue variances continue to fund the County's primary capital projects without the use of debt financing.

The County's General Fund faces new restrictions as the general basic levy is subject to the 2022 and 2023 legislation, which limit revenue growth based on taxable assessment growth and cause the previous growth of 3% to be reduced to 2%. The County is able to maintain the tax rate by shifting more dollars to the supplemental tax levy purposes and reducing the general basic transfer accordingly. This transfer creates sufficient funding but is restricted for specified purposes, such as employee benefits or risk management. However, the General Basic tax levy used to be able to "buy down" the need for the supplemental levy. That ability has been reduced in recent years. For fiscal year 2027, the general basic tax levy was reduced from $3.50 per $1,000 taxable valuation to $3.33 per $1,000 of taxable valuation. This flexibility may be decreased in future fiscal years with the change in the levy process as the internal transfer is reduced in future years. Additionally, there was discussion during the 2026 legislative session to redesign the property tax system in Iowa. Those changes are unknown at this time.



The General Fund is projected to decrease its balance over the next four years while maintaining programs and service levels. This is through an assumption of $2,600,000 in positive revenue and expenditure variances in fiscal year 2026 transferred to the Capital Fund in 2027, $2,400,000 in FY 2028, $1,800,000 in FY29, and $1,800,000 in FY 2030. Key assumptions include 2.5% property tax revenue increase,



supplemented by the flat $5.93 per $1,000 valuation tax rate. The trend considers the valuation growth of taxable property while maintaining the tax rate with minimal changes. Other revenue streams are projected to remain relatively flat within a – 1.2% to 2.7% variance. Salary expenditures continue to grow at 4.0% per year from step and cost-of-living adjustments and staffing changes, with net benefits at 40% of wages. Meanwhile, the County's policy for other expenditure types is to maintain a 0% allowable growth except for adjustments related to the strategic plan of the County. As purchased services and supplies continue to rise over time, line item or program adjustments will be considered at that time, as well as limited growth for operating departments based on identified outcomes of new money or adjustments to match strategic plan objectives.

The 2027 projected deficit is directly related to expending fund balance for the strategic plan items that are funded with FY25 savings and assigned fund balance for capital expenditures. The projected change in fund balance in future years will be allocated to program goals or property tax adjustments to maintain a balanced budget, and then subsequent positive variances transferred to the capital fund.

After the FY16 budget was developed for the Secondary Roads Fund, the State of Iowa increased the gas tax by $0.10 per gallon. While the projected revenue growth has been flat—due to consumer management of fuel purchases such as fuel efficient vehicles—governments have begun to plan for increased capital investment. The County's five-year capital plan includes identified road projects, which utilized the increased funding from the gas tax. Secondary Road capital projects are expected to increase after preliminary engineering and the determination of actual revenues available. Additionally, the department has planned for storm water management using ARPA grant funds to pay for infrastructure. These ARPA projects will wrap up in calendar year 2026. The fund is projecting County-sponsored capital projects of $4,025,000; $2,200,000; $1,400,000; $750,000; and $1,200,000 over fiscal years 2027 - 2031 for a number of water infrastructure, bridge, and paving projects. The largest project is the use of ARPA funds for the Mount Joy unincorporated area of Scott County to rebuild the water removal infrastructure and related surface transportation, budgeted in fiscal years 2025, 2026, and 2027.

The Debt Service Fund's general obligation debt is supported by property tax dollars, net of direct funding sources of contributed revenue for third-party debt. The decrease for FY27 is attributable to the restricted revenue contributions for the SECC Equipment Bonds G.O. debt and payment by the Scott Waste Commission for interest debt service on the 2015 debt issuance. The reduction in future year's equity is related to expenditures paid from the loan repayment by the Scott Waste Commission. The budgeted use of net funding sources, such as the waste commission contribution for debt issued on their behalf and the use of E911 Fees to offset the debt for SECC equipment, has allowed the County to maintain a low urban property tax rate.

The fund balance fluctuations for the Capital Projects Fund are outlined in the five-year capital plan. All major projects of the County are funded with current projected revenue streams and require no additional general obligation debt funding at this time. Currently, there are no plans to issue general obligation bonded



debt in the near future within the capital plan. The County will return to pay-as-you-go funding for future capital projects through the use of property tax dollars. The County recently received a facility study report that will help guide future capital development and timing.

The consolidated governmental non-major funds are projected to increase in fund balance between fiscal years 2026 and 2030. The County received opioid settlement funds beginning in 2022 and expects to expend the proceeds in the upcoming years based on the settlement agreements. Two programs of school-based prevention and warm hand off have been funded in recent years.

MEDIC EMS was a new business-type enterprise fund of the County as of January 2024. The Fund is projected at a deficit in budget years 2028 and 2029 while the County continues to budget conservatively for the transition of services. Additionally, in budget year 2026, the County began receiving Ground Emergency Medical Transportation (GEMT) supplemental fees for Medicaid patients, which will supplement the net costs of services. The County budgets for full staffing and benefits, which contributes to the projected deficit, and is studying the benefits of property tax funding through 422D legislation. The Golf Course is the non-major business-type activity of the County. The fund is projected at a deficit of $43,000 to $79,000 per year. Relative rounds played are increasing 1-2% each year but are weather dependent. Additionally, the net loss per year represents the inclusion of non-cash expenses such as depreciation and pension expense. Future capital investment may be necessary from the General Fund.



CONSOLIDATED DISPATCH (SECC) AND EMA IMPACT ON GENERAL FUND

The long-term health and financial viability of the Scott Emergency Communications Center (SECC) directly impacts the long-term plans of the County due to the incorporated tax levy funding source. Because it is reported in the County levy, the budget information reflects the impact of the service on the County levy over time. FY26 is the 17th year the Scott County tax levy will provide primary funding for the agency through its consolidated tax levy. Likewise, the cities of Davenport and Bettendorf continue to receive the financial benefits in their respective tax levies.

Fiscal Year	SECC / EMA Rate	% Change	Levy Dollars	% Change
2017-18	$0.92385	**3.3**	$7,333,473	**6.7**
2018-19	$0.95619	**3.5**	$8,031,560	**9.5**
2019-20	$0.93030	**-2.7**	$8,193,616	**2.0**
2020-21	$0.89756	**-3.5**	$8,418,000	**2.7**
2021-22	$0.90735	**-3.5**	$8,750,000	**3.9**
2022-23	$0.88453	**-2.5**	$8,875,000	**1.4**
2023-24	$0.90727	**2.6**	$9,175,000	**3.3**
2024-25	$0.90151	**-0.6**	$9,579,125	**4.4**
2025-26	$0.89679	**-0.5**	$9,903,755	**3.3**
2026-27	$0.88285	**-1.6**	$10,253,755	**3.5**

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

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

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



The 2009 issue was refunded in the 2020 fiscal year and reissued as 2019 bonds. The FY27 budget funds the debt service with phone line taxes and property taxes. Approximately $900,000 is generated by these fees; however, these fees have been decreasing with the continual decline of traditional telephone line services.

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

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

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

In summary of the medium- and long-range planning of the County, the financial health will depend on a variety of factors including compensation models and property tax authority. No one local revenue of a charge for service or license or permit will balance the budget in the future. A new factor in the long-term planning of the County is the expected continual increase in the cost of services through inflationary costs. The County has observed increased non-personnel costs including vehicle purchases, groceries, and required technology increasing in excess of the expected 2-3% per year, with certain items ranging 7% - 12%. To balance these costs, additional reliance and capability of general revenues will be advocated for in the state legislature. These changes will be incremental over the coming years, and the County will address each issue through the annual budget process.



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

	ACTUAL 2023-24	PROJECTED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28	PROJECTED 2028-29
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ 56,597,706	$ 61,897,900	$ 65,320,536	$ 66,953,549	$ 68,627,388	$ 70,343,073
Other County Taxes/TIF Revenue	9,003,950	8,876,537	8,985,165	9,039,076	9,093,310	9,147,870
Intergovernmental	7,403,053	7,320,009	6,905,138	6,767,035	6,631,695	6,499,061
Licenses & Permits	872,156	874,800	899,800	914,197	928,824	943,685
Charges For Services	7,376,636	8,318,131	8,395,055	8,621,721	8,854,508	9,093,580
Use of Money & Property	2,572,097	2,128,800	1,660,000	1,245,000	933,750	700,313
Fees, Forfeitures and Miscellaneous	1,658,388	1,389,345	1,362,650	1,377,639	1,392,793	1,408,114
Subtotal Revenues	85,483,986	90,805,522	93,528,344	94,918,217	96,462,268	98,135,696
Other Financing Sources:						
Operating Transfers In and Assets Sold	5,535,452	2,161,897	742,978	770,188	785,191	785,191
Total Revenues & Other Sources	91,019,438	92,967,419	94,271,322	95,688,405	97,247,459	98,920,887
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Salaries	35,239,155	38,610,743	39,393,968	40,560,029	41,760,606	42,996,720
Benefits	13,597,034	15,349,157	16,085,740	16,224,012	16,704,243	17,198,688
Capital Outlay	251,323	186,025	266,025	266,025	266,025	266,025
Purchases Services & Expenses	22,103,432	25,200,798	26,567,299	27,644,817	28,760,502	29,915,269
Supplies & Materials	2,773,815	2,989,190	2,998,062	3,195,934	3,406,866	3,631,719
Debt Service	918,560	1,057,000	1,059,500	1,112,475	1,168,099	1,226,504
Subtotal Expenditures	74,883,319	83,392,913	86,370,594	89,003,292	92,066,341	95,234,925
Other Financing Uses:						
Transfers Out	17,170,837	12,312,485	10,500,728	8,722,873	8,160,749	8,351,964
Total Expenditures & Other Uses	92,054,156	95,705,398	96,871,322	97,726,165	100,227,090	103,586,889
Excess of Revenues & Other Sources over(under) Expenditures & Other Uses	$ (1,034,718)	$ (2,737,979)	$ (2,600,000)	$ (2,037,761)	$ (2,979,632)	$ (4,666,002)

Revenue / Use	Trend
Taxes Levied on Property	SF 2442 limits revenue growth by 1%, 2%, or 3% based on actual growth. Estimated 2.5%; general tax growth with restricted rate adjustment to maintain $5.93 per $1,000 valuation.
Other County Taxes/TIF Revenue	0.6% Trend rate 2022 - 2027, less reserve; combination Local Option Sales Tax and other taxable valuation.
Intergovernmental	-1.2% Trend based on net flat state intergovernmental and unknown federal intergov. revenue, less commercial and industrial rollback backfill dollars through sunset.
Licenses & Permits	1.6% Trend rate 2022 - 2027
Charges For Services	2.7% Trend rate 2022 - 2027
Use of Money & Property	25% Reduction due to unknown Federal Reserve Rates
Fees, Forfeitures and Miscellaneous	1.1% Trend rate 2022 - 2027
Salaries	4.0% Net cost of living and step wage increases per year, less turnover, plus unknown inflationary costs of 1.0%; staffing adjustments
Benefits	40% Net cost of salaries per year
Capital Outlay	0% Allowable growth budget guideline / strategic planning.
Purchases Services & Expenses	0% Allowable growth budget guideline / strategic planning, plus departmental selected adjustments of 12.1% inflationary trend.
Supplies & Materials	0% Allowable growth budget guideline / strategic planning, 6.6% trend adjusted by departments offset by purchase services and expenses.
Debt Service	Approximately 5% growth per industry.
Conclusion	Future revenue growth is reduced to new legislation limiting growth by 1%, 2% or 3%. The Board may have to adjust the general tax rate based on available supplemental levy dollars. The County generally spends between 92% and 98% of expenditures. The excess of expenditures and transfers out is tied to excess budgetary savings transferred to the Capital Fund by approximately $2,400,000 in FY28, $1,800,000 in FY29, and $1,800,000 in FY30.

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

ARPA GRANT FUND

	ACTUAL 2024-25	PROJECTED 2025-26	BUDGET 2026-27	PROJECTED 2027-28	PROJECTED 2028-29	PROJECTED 2029-30
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ -	$ -	$ -	$ -	$ -	$ -
Other County Taxes/TIF Revenue	-	-	-	-	-	-
Intergovernmental	6,885,965	5,763,544	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Use of Money & Property	627,607	317,600	242,300	-	-	-
Fees, Forfeitures and Miscellaneous	-	-	-	-	-	-
Subtotal Revenues	7,513,572	6,081,144	242,300	-	-	-
Other Financing Sources:						
Operating Transfers In and Assets Sold	-	-	-	-	-	-
Total Revenues & Other Sources	7,513,572	6,081,144	242,300	-	-	-
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Purchases Services & Expenses	1,427,162	575,000	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Subtotal Expenditures	1,427,162	575,000	-	-	-	-
Other Financing Uses:						
Transfers Out	5,458,803	5,190,006	2,619,900	442,771	-	-
Total Expenditures & Other Uses	6,885,965	5,765,006	2,619,900	442,771	-	-
Excess of Revenues & Other Sources over(under) Expenditures & Other Uses	$ 627,607	$ 316,138	$ (2,377,600)	$ (442,771)	$ -	$ -

	Trend
Taxes Levied on Property	N/A
Other County Taxes/TIF Revenue	N/A
Intergovernmental	Grant amount is limited to $33,592,150.
Licenses & Permits	N/A
Charges For Services	N/A
Use of Money & Property	Interest income will be estimated in future years.
Fees, Forfeitures and Miscellaneous	N/A
Salaries	N/A
Benefits	N/A
Capital Outlay	N/A
Purchases Services & Expenses	Contractual amounts for housing and tourism.
Supplies & Materials	N/A
Conclusion	The fund was fully obligated by December 31, 2024. If amounts are under expended, expenditures will occur in FY25 through FY27 for obligated projects. The fund will transfer interest income to the General Fund until budgeted differently.

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

	ACTUAL 2024-25	PROJECTED 2025-26	BUDGET 2026-27	PROJECTED 2027-28	PROJECTED 2028-29	PROJECTED 2029-30
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ -	$ -	$ -	$ -	$ -	$ -
Other County Taxes/TIF Revenue	-	-	-	-	-	-
Intergovernmental	4,985,284	4,933,217	5,954,178	6,228,070	6,514,561	6,814,231
Licenses & Permits	51,960	77,000	30,000	30,000	30,300	30,603
Charges For Services	10,285	2,000	2,000	20,000	20,200	20,402
Use of Money & Property	590,155	375,000	286,200	214,650	160,988	120,741
Fees, Forfeitures and Miscellaneous	55,632	19,100	19,100	19,100	19,100	19,100
Subtotal Revenues	5,693,316	5,406,317	6,291,478	6,511,820	6,745,149	7,005,077
Other Financing Sources:						
Operating Transfers In and Assets Sold	7,857,522	9,242,922	5,204,040	4,545,090	4,648,334	4,753,924
Total Revenues & Other Sources	13,550,838	14,649,239	11,495,518	11,056,910	11,393,483	11,759,001
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Secondary Roads	11,080,798	19,551,500	15,721,500	7,862,000	6,330,300	6,755,150
Subtotal Expenditures	11,080,798	19,551,500	15,721,500	7,862,000	6,330,300	6,755,150
Other Financing Uses:						
Transfers Out	-	-	-	-	-	-
Total Expenditures & Other Uses	11,080,798	19,551,500	15,721,500	7,862,000	6,330,300	6,755,150
Excess of Revenues & Other Sources over(under) Expenditures & Other Uses	$ 2,470,040	$ (4,902,261)	$ (4,225,982)	$ 3,194,910	$ 5,063,183	$ 5,003,851

	Trend
Intergovernmental	Estimated Motor Fuel Tax 4.6% growth
Licenses & Permits	0% Net growth of rate vs volume
Charges For Services	0% Net growth of rate vs volume
Use of Money & Property	25% Reduction
Fees, Forfeitures and Miscellaneous	0% Growth
Secondary Roads	3.0% Salary growth; 2.5% benefit growth; 1% contractor growth; capital project projections
Conclusion	Funding provides for current operating and long term capital investment. Drawdowns are tied to funding for capital projects and prior year savings.

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

	ACTUAL 2024-25	PROJECTED 2025-26	BUDGET 2026-27	PROJECTED 2027-28	PROJECTED 2028-29	PROJECTED 2029-30
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ 3,152,565	$ 171,194	$ -	$ -	$ -	$ -
Other County Taxes/TIF Revenue	93,517	9,475	-	-	-	-
Intergovernmental	1,355,267	1,304,348	1,020,231	177,525	104,538	92,913
Use of Money & Property	106,248	63,800	48,700	5,000	2,500	2,500
Subtotal Revenues	4,707,597	1,548,817	1,068,931	182,525	107,038	95,413
Other Financing Sources:						
Operating Transfers In and Assets Sold	-	-	-	-	-	-
Total Revenues & Other Sources	4,707,597	1,548,817	1,068,931	182,525	107,038	95,413
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Debt Service and fees	4,925,806	1,862,081	1,459,131	632,525	569,538	567,913
Subtotal Expenditures	4,925,806	1,862,081	1,459,131	632,525	569,538	567,913
Other Financing Uses:						
Transfers Out	-	-	-	-	-	-
Total Expenditures & Other Uses	4,925,806	1,862,081	1,459,131	632,525	569,538	567,913
Excess of Revenues & Other Sources over(under) Expenditures & Other Uses	$ (218,209)	$ (313,264)	$ (390,200)	$ (450,000)	$ (462,500)	$ (472,500)

	Trend
Taxes Levied on Property	Net property tax requirement for outstanding debt service.
Other County Taxes/TIF Revenue	Net property tax requirement for outstanding debt service.
Intergovernmental	Net property tax requirement for outstanding debt service, plus intergovernmental contribution for loan receivable interest.
Licenses & Permits	N/A
Charges For Services	N/A
Use of Money & Property	N/A
Debt Service	Obtained from approved debt service schedules and fee estimates.
Conclusion	Fund balance is decreasing due to Waste Commission debt service paid by loan receivable but are expended with the proceeds. In FY26, the County's debt funded with property taxes reduced with the completion of the 2012 and 2013 Jail refunding debt.

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

	ACTUAL 2024-25	PROJECTED 2025-26	BUDGET 2026-27	PROJECTED 2027-28	PROJECTED 2028-29	PROJECTED 2029-30
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ -	$ -	$ -	$ -	$ -	$ -
Other County Taxes/TIF Revenue	812,247	850,000	850,000	850,000	850,000	850,000
Intergovernmental	53,162	5,000	255,000	5,000	5,000	5,000
Licenses & Permits	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Use of Money & Property	685,295	470,200	358,800	52,000	42,000	42,000
Fees, Forfeitures and Miscellaneous	91,319	30,000	30,000	30,000	30,000	30,000
Subtotal Revenues	1,642,023	1,355,200	1,493,800	937,000	927,000	927,000
Other Financing Sources:						
Operating Transfers In, SBITAs, and Assets Sold	12,602,731	12,277,105	11,731,650	7,724,000	6,507,000	9,890,000
Total Revenues & Other Sources	14,244,754	13,632,305	13,225,450	8,661,000	7,434,000	10,817,000
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Capital Outlay	9,693,990	14,757,000	12,950,150	10,138,000	9,913,820	11,448,000
Purchases Services & Expenses	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Subtotal Expenditures	9,693,990	14,757,000	12,950,150	10,138,000	9,913,820	11,448,000
Other Financing Uses:						
Transfers Out	886,471	1,519,433	2,895,650	194,000	67,000	50,000
Total Expenditures & Other Uses	10,580,461	16,276,433	15,845,800	10,332,000	9,980,820	11,498,000
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	$ 3,664,293	$ (2,644,128)	$ (2,620,350)	$ (1,671,000)	$ (2,546,820)	$ (681,000)

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

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

	ACTUAL 2024-25	PROJECTED 2025-26	BUDGET 2026-27	PROJECTED 2027-28	PROJECTED 2028-29	PROJECTED 2029-30
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	$ 3,362,741	$ 3,405,661	$ 3,604,743	$ 3,680,443	$ 3,757,732	$ 3,836,644
Other County Taxes/TIF Revenue	79,034	72,611	99,526	103,009	106,615	110,432
Intergovernmental	197,979	162,021	176,867	180,227	183,652	187,141
Licenses & Permits	-	-	-	-	-	-
Charges For Services	24,669	30,000	30,000	30,000	30,300	30,603
Use of Money & Property	255,629	125,600	95,800	95,800	95,800	95,800
Fees, Forfeitures and Miscellaneous	961,837	792,024	599,615	599,615	599,615	599,615
Subtotal Revenues	4,881,889	4,587,917	4,606,551	4,689,094	4,773,714	4,860,235
Other Financing Sources:						
Operating Transfers In and Assets Sold	-	-	-	-	-	-
Total Revenues & Other Sources	4,881,889	4,587,917	4,606,551	4,689,094	4,773,714	4,860,235
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Opioid Settlement	59,405	440,673	455,316	500,000	500,000	500,000
Library	602,458	623,545	645,369	658,276	671,442	684,871
Subtotal Expenditures	661,863	1,064,218	1,100,685	1,158,276	1,171,442	1,184,871
Other Financing Uses:						
Transfers Out	3,136,000	3,155,000	3,198,890	3,066,494	3,136,563	3,210,426
Total Expenditures & Other Uses	3,797,863	4,219,218	4,299,575	4,224,770	4,308,005	4,395,297
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	$ 1,084,026	$ 368,699	$ 306,976	$ 464,324	$ 465,709	$ 464,938

	Trend
Taxes Levied on Property	SF 2442 limits revenue growth by 1%, 2%, or 3% based on actual growth. Estimated 2.1% based on 5-year history.
Other County Taxes/TIF Revenue	3.5% Trend rate 2022 - 2027
Intergovernmental	Estimated 1.9% growth related to property credits and valuation adjustments
Charges For Services	1% Net growth of rate vs volume
Fees, Forfeitures and Miscellaneous	0% Growth
Opioid Settlement	New program estimate of settled litigation.
Library	2% Growth estimate; Library contribution is reallocated every 10 years with census.
Conclusion	The nonmajor funds remain relatively stable. The passthrough property taxes may have to be adjusted based on operational growth of the library.

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

	ACTUAL 2024-25	PROJECTED 2025-26	BUDGET 2026-27	PROJECTED 2027-28	PROJECTED 2028-29	PROJECTED 2029-30
REVENUES & OTHER FINANCING SOURCES						
Intergovernmental	$ 302,098	$ 309,000	$ 159,000	$ -	$ -	$ -
Charges For Services	12,969,808	14,543,018	15,446,470	15,755,399	16,070,507	16,391,918
Use of Money & Property	49,266	19,600	15,000	11,250	8,438	6,328
Fees, Forfeitures and Miscellaneous	16,338	16,600	16,600	-	-	-
Subtotal Revenues	13,337,510	14,888,218	15,637,070	15,766,649	16,078,945	16,398,246
Other Financing Sources:						
Operating Transfers In and Assets Sold	1,100,000	1,920,000	2,720,000	1,920,000	1,920,000	1,920,000
Total Revenues & Other Sources	14,437,510	16,808,218	18,357,070	17,686,649	17,998,945	18,318,246
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services - MEDIC EMS	14,039,863	16,787,308	17,678,142	17,854,923	18,033,473	18,213,807
Subtotal Expenditures	14,039,863	16,787,308	17,678,142	17,854,923	18,033,473	18,213,807
Other Financing Uses:						
Transfers Out	-	-	-	-	-	-
Total Expenditures & Other Uses	14,039,863	16,787,308	17,678,142	17,854,923	18,033,473	18,213,807
Excess of Revenues & Other Sources over(under) Expenditures & Other Uses	$ 397,647	$ 20,910	$ 678,928	$ (168,274)	$ (34,528)	$ 104,439

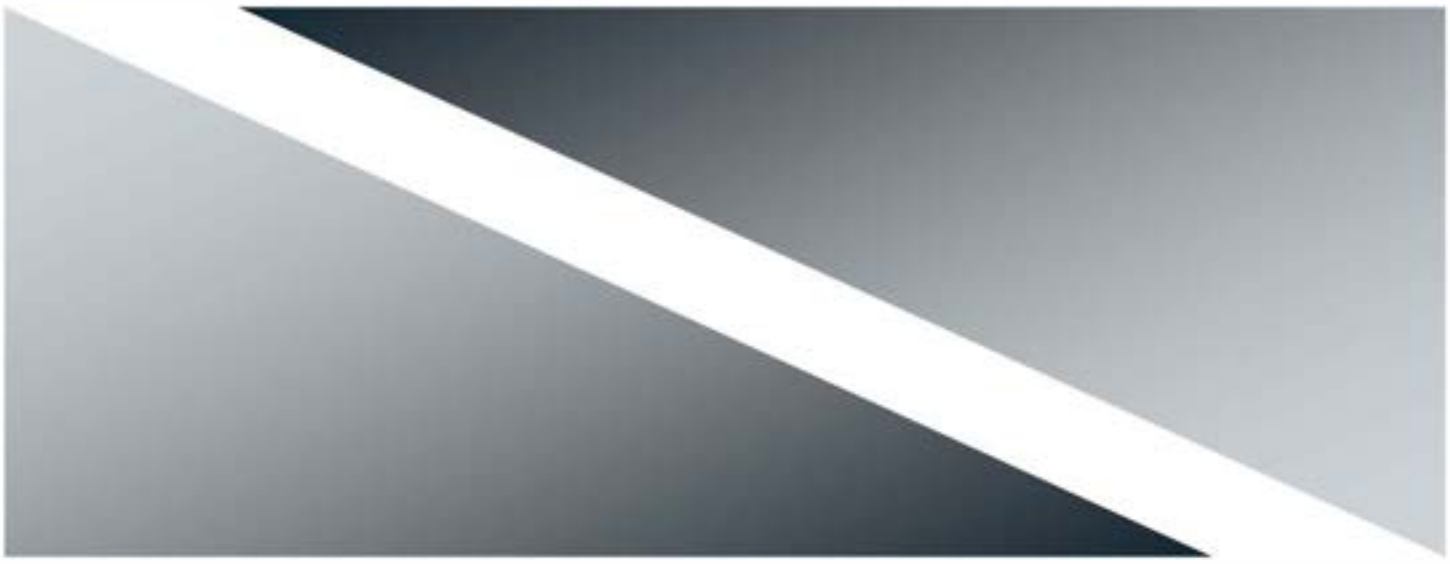
	Trend
Charges For Services	2% Increase in fees offset by flat volume growth
Use of Money & Property	25% Reduction due to unknown Federal Reserve Rates
Fees, Forfeitures and Miscellaneous	0% Growth
Public Safety and Legal Services - MEDIC EMS	1% Growth estimate; assumes full staffing and benefits
Conclusion	The County is continuing to develop long term costs, and they may need to be supported by general property tax dollars. The County qualified for GEMT funding in FY26, a fee for service.

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

	ACTUAL 2024-25	PROJECTED 2025-26	BUDGET 2026-27	PROJECTED 2027-28	PROJECTED 2028-29	PROJECTED 2029-30
REVENUES & OTHER FINANCING SOURCES						
Charges For Services	$ 1,516,598	$ 1,503,250	$ 1,505,750	$ 1,520,808	$ 1,551,224	$ 1,566,736
Use of Money & Property	34,407	21,300	16,200	12,150	9,113	6,834
Fees, Forfeitures and Miscellaneous	1,270	1,500	1,500	1,500	1,500	1,500
Subtotal Revenues	1,552,275	1,526,050	1,523,450	1,534,458	1,561,837	1,575,070
Other Financing Sources:						
Operating Transfers In and Assets Sold	241,139	10,000	7,000	-	-	-
Total Revenues & Other Sources	1,793,414	1,536,050	1,530,450	1,534,458	1,561,837	1,575,070
EXPENDITURES & OTHER FINANCING USES						
Operating:						
County Environment & Education - Golf	1,418,012	1,672,998	1,573,433	1,589,167	1,620,951	1,653,370
Subtotal Expenditures	1,418,012	1,672,998	1,573,433	1,589,167	1,620,951	1,653,370
Other Financing Uses:						
Transfers Out	-	-	-	-	-	-
Total Expenditures & Other Uses	1,418,012	1,672,998	1,573,433	1,589,167	1,620,951	1,653,370
Excess of Revenues & Other Sources over(under) Expenditures & Other Uses	$ 375,402	$ (136,948)	$ (42,983)	$ (54,711)	$ (59,116)	$ (78,300)

	Trend
Charges For Services	1% Increase in fees offset by 1-2% round growth
Use of Money & Property	25% Reduction due to unknown Federal Reserve rates
Fees, Forfeitures and Miscellaneous	0% Growth
County Environment & Education - Golf	1% Growth estimate
Conclusion	The fund will be dependent on transfers for capital investment as depreciation is flat and will need capital renewal.

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Tax Levy & Revenue Outlook

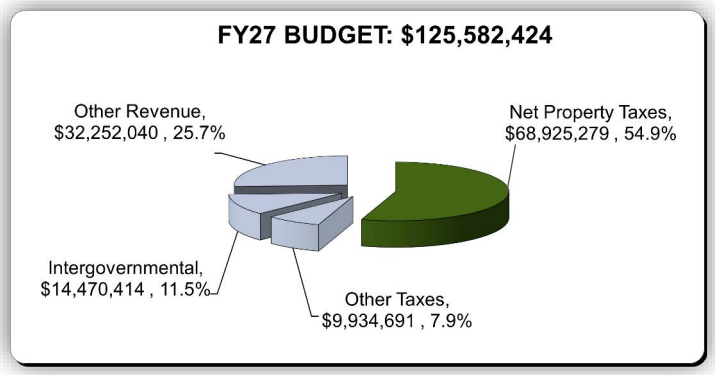


REVENUE ESTIMATION PROCESS

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

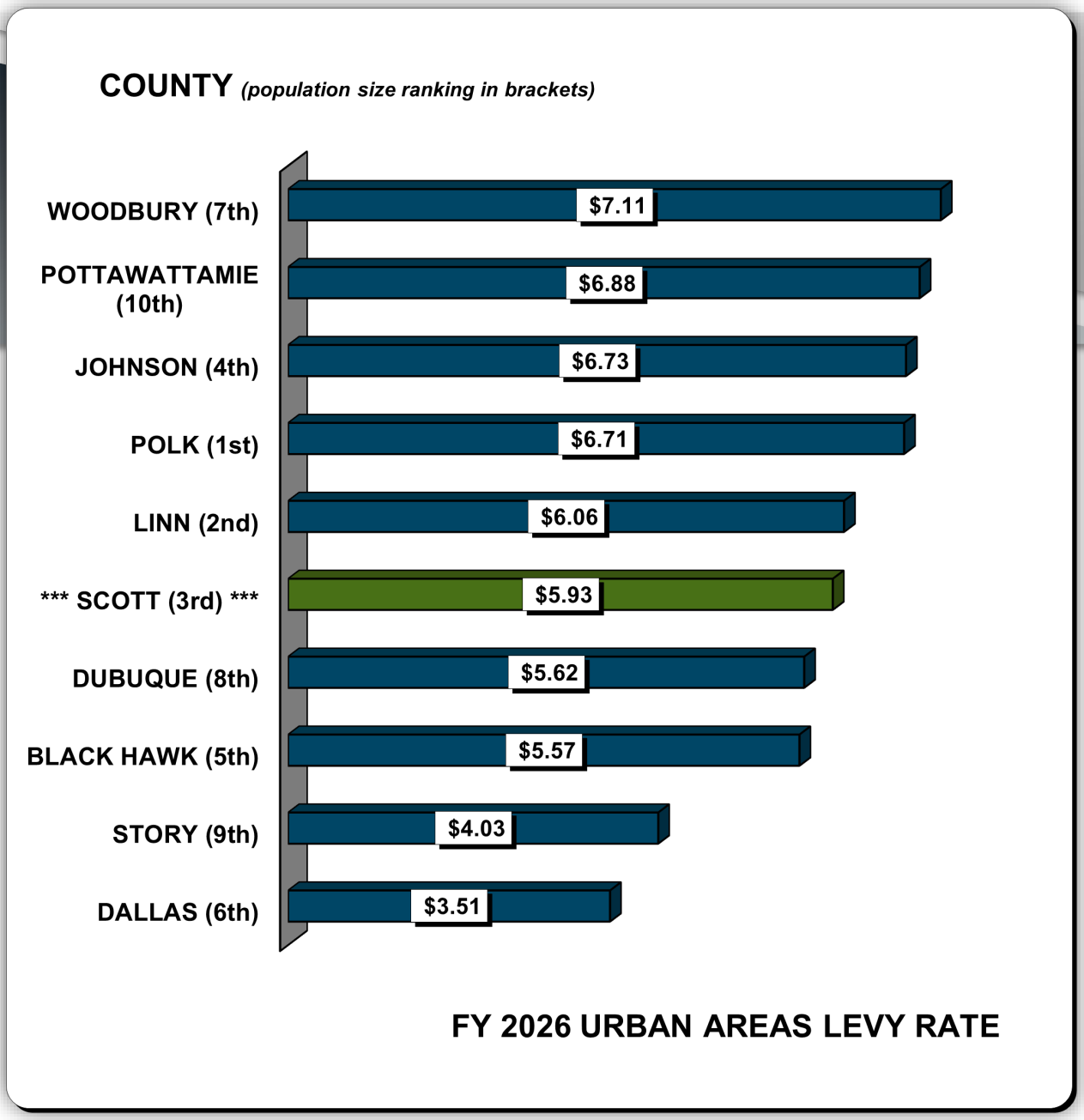
TAX LEVY AND REVENUE OUTLOOK

Property tax continues to be the major revenue source for Scott County. In FY27, total net property taxes represent 55% of total County revenues. This percentage is up from last year due to the relative change of intergovernmental revenues and property taxes levied increasing due to valuation increases. The County continues to rely heavily on property taxes to fund governmental programs as other revenue sources have decreased or have had limited growth in recent years. Within governmental activities, reliance on property taxes have increased 2.7% compared to FY26. Intergovernmental revenues are expected to decrease by 2.4%, due to changes in ARPA grant funding and state aid. Other revenue sources in the FY27 budget are charges for services, local option sales tax, and the related GEMT fee-for-services revenue. Charges for services are expected to increase 0.9%, mostly through user charges for MEDIC EMS ambulance services. The local option tax serves as property tax relief and is relatively stable in the long-term. National changes based on consumer spending habits or internet sales are expected to affect the collection of this revenue source. The County is budgeting for the local option sales tax is to remain flat in 2027. The budgetary impact of recent inflation or potential tariffs to the local option sales tax is unknown.



The tax rate per $1,000 of taxable valuation for FY27 is remaining the same at a rate of $5.93331 for property located in incorporated areas (cities). The rate has increased from $8.65888 to $8.80645 for property located in unincorporated areas (townships). The tax rate at $5.93 is attributable to the County's ability to adjust the supplemental tax rate to cover staffing costs offset by the

Historical Tax Rates and % Change from Previous Year				
Fiscal Year	Urban Rate	% Change	Rural Rate	% Change
2017-18	$5.82167	0.0	$8.76857	-0.2
2018-19	5.82167	0.0	8.74885	-0.2
2019-20	5.99401	2.9	8.90566	1.8
2020-21	6.21304	3.7	9.11441	2.3
2021-22	6.04197	-2.7	8.94102	-1.9
2022-23	5.95000	-1.5	8.82004	-1.4
2023-24	5.95000	0.0	8.78568	-0.4
2024-25	5.95000	0.0	8.73008	-0.6
2025-26	5.93331	-0.3	8.65888	-0.8
2026-27	5.93331	0.00	8.80645	1.7

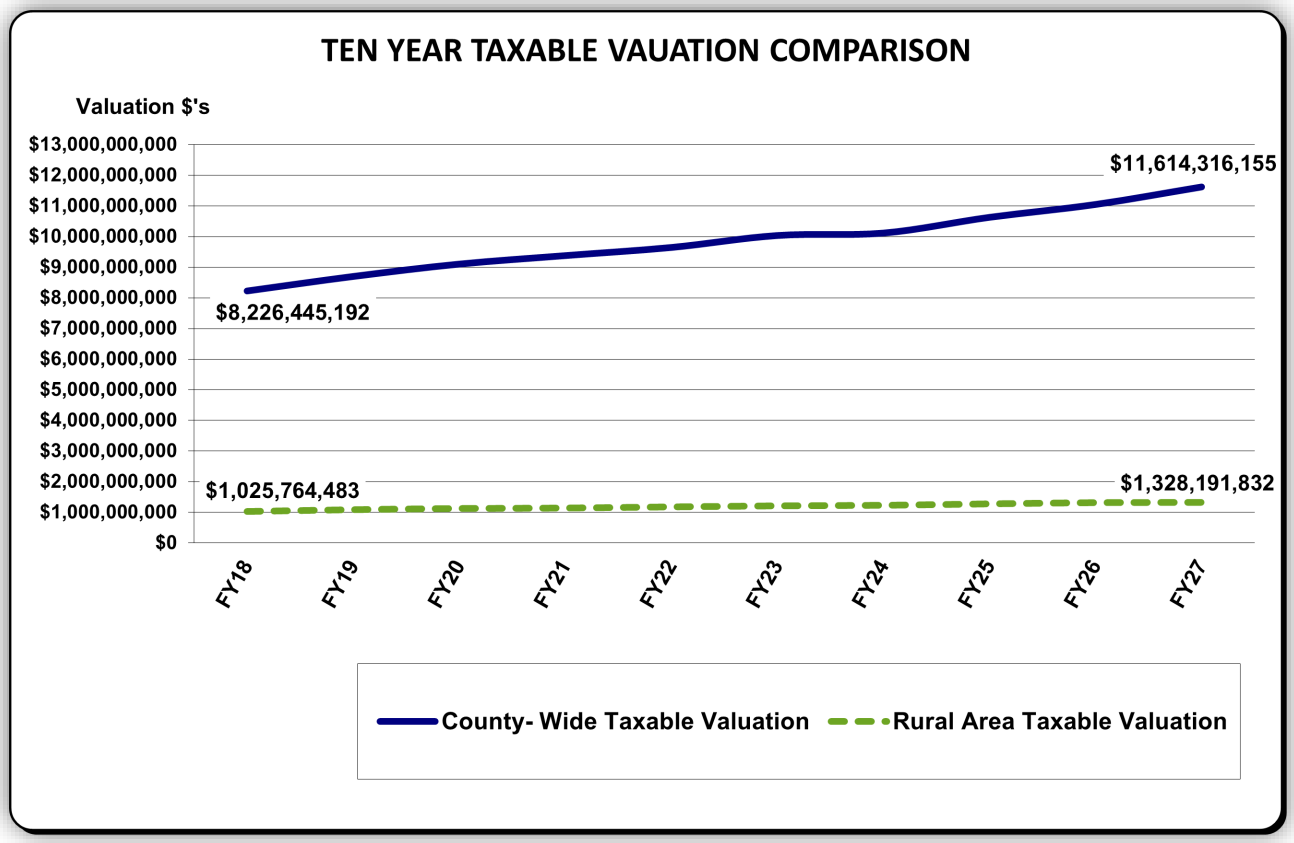


reduced debt service and general basic tax levy. The General Fund general basic tax levy was decreased to meet the state mandate to limit revenue growth. The Debt Service levy was decreased by the new debt service of no tax levy debt. Due to the tax rate remaining similar to the prior year and rollback (taxable value increasing), all residential property owners with the same property valuation will see a net decrease of County taxes for FY27 of about 6.11% on the same value property. The rollback accounts for a decrease of 6.11%. A property with a 10% assessment increase would see a net increase in taxes of 3.28%.

The County's tax base has increased at an average rate of 4.12% annually over the past ten years, while the five-year average is 4.09% annually and the one-year growth was 5.1%. Fiscal year 2027 / assessment year 2025 was a re-assessment year, and most properties in the county were adjusted in assessed valuation. The increase in the taxable value has allowed Scott County to maintain or lower the tax levy rate for eight out of ten years.

Residential taxable valuations also reflect a state-imposed rollback computation currently at 44.5345% of fair market value. The agriculture land/structure rollback computation was 59.4401% for assessment year 2025. The State of Iowa implemented a Commercial, Industrial, and Railroad rollback in FY17 of 10%,

creating a 90% assessment limitation; however, the value lost in this rollback is currently backfilled by state funding through 2029. A new class of Multi-Residential was applied in FY17. In FY16, these properties were valued with a 10% rollback as a Commercial property; however, in FY24, the class was reclassified into Residential classification, reducing the allowable growth for the residential classification. The loss in rollback value for the Multi-Residential class, from the 100% level, is no longer backfilled by the state. The current county-wide taxable valuation base amount of $11.614 billion reflects a 5.2% increase from last year. The residential class of property represents approximately 64% of the County's total tax base, a decrease of 0.8% of share of taxes. It is unknown how the residential property tax burden will continue to shift with the dual actions of a 3% growth limitation through the rollback adjustment and the 2% revenue limitation by the most recent legislation. The 2026 legislative session considered further changes to the property tax system that may change the share of taxes within communities.



INTERGOVERNMENTAL FUNDING

State and Federal aid for next year represent 11.5% of the total revenue sources for FY27, which is down $2.6 million or 2.3% of the total share compared to the previous year. This estimate is due to the recognition of ARPA grant revenue as it is expended for qualified projects. As the APRA projects begin to decline, the corresponding revenue is expected to decline. The County is projecting to recognize $3.8 million in one-time revenues in fiscal year 2026 related to the ARPA grant funding and $0 in fiscal year 2027. In total, Scott County was allocated $33.6 million in ARPA grant funding. All projects are obligated from the funding.

State shared revenues or Road Use Tax are projected to increase $20,000 due to historical averages. Other intergovernmental revenues remain generally flat. The every-other-year collection of local intergovernmental revenues from local elections is estimated to decrease $220,000 in FY27 while other contributions from local partners will increase $340,000. The County decreased budget estimates related to state grants and entitlements by $120,639 while state and federal pass-through grants increased $1,462,650 due to a state bridge project grant of $1 million. Other changes are related to expected public health grants and public safety grants. The total amount of $14,470,414 intergovernmental revenue is made up of $6,205,417 in general ARPA grants, public safety grants, reimbursements, and Health Department grant funds; $4,929,678 in state shared revenues such as motor fuel and franchise taxes; $1,648,555 in state property tax replacement credits against levied taxes, such as homestead replacement; and $1,527,764 in other state credits including state payments, commercial and industrial property replacement tax credits, and military tax credits.

OTHER REVENUES



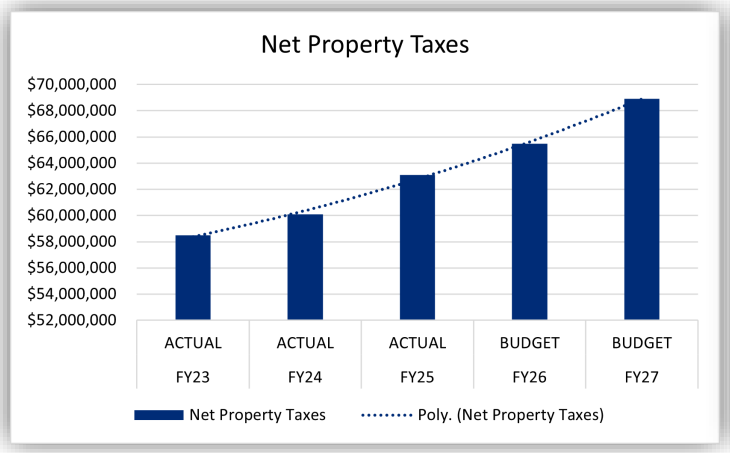
Fees and charges total $25,379,275 for FY27, an increase of 6.96% of total revenue compared to $23,727,956 for FY25. The increase is related to the new MEDIC EMS Fund, which relies on user charges from patients and private insurances to support ambulance services. The business-type government service represents about $1.4 million in new revenues to the County mostly through the potential recognition of Ground Emergency Medical Transportation (GEMT) revenues. The County recently qualified to charge additional fee-for-service revenue for Medicare and Medicaid patients.

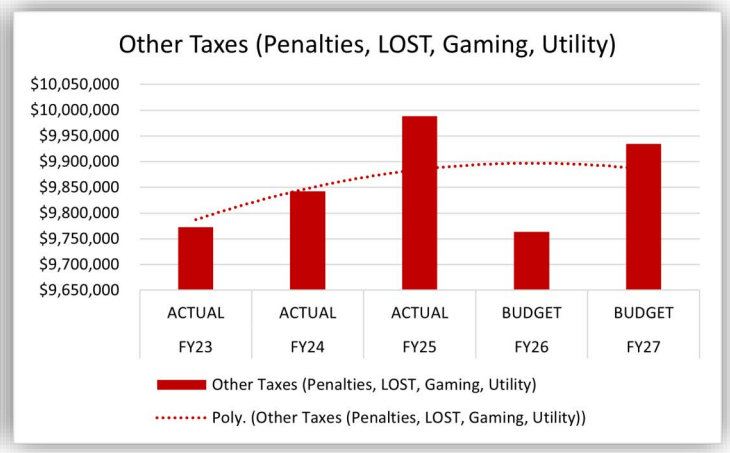
Other fees and charges revenue consists of various licenses and permits and departmental charges for services. Many of the fees are established and set by state law. A third year of a new cross-county vehicle titling fee was enacted after the budget development and will bring in additional revenue in FY27. Additional licenses, permits, and charges for services within the Sheriff's Department are based on recent trend experience. The County has performed several fee study reports over the years to evaluate where fee levels—which are within the County's control—are in relation to other municipalities and in comparison to the cost of providing the service. Fee adjustments are made on a frequent basis to minimize the adverse effect of large fee increases in any given fiscal year. Additionally, County officials work with the state in this area for fees set by state law. The County has noted a decline in revenue from permitting fees for planning and development and recorders fees for property transactions. This has begun to stabilize to recent market conditions. Most projected revenues are based on historical trends factoring in any new legislative or county fee changes. Some revenues are calculated based on economic assumptions, such as interest rates, income, and recording fees.

The use of money and property is expected to increase by $261,000 due to the change in interest rates on short-term investments. The County will reduce this estimate when interest rates begin to decline in the future. Interest earned on monies held during county-wide property tax collection are retained by the County. As most services in the General Fund are essential, such as law enforcement and health services, the Board of Supervisors and County staff continue to be sensitive to the problems of increasing service charges that could prohibit low income, senior, and disabled citizens from receiving County services.

REVENUE SUMMARY

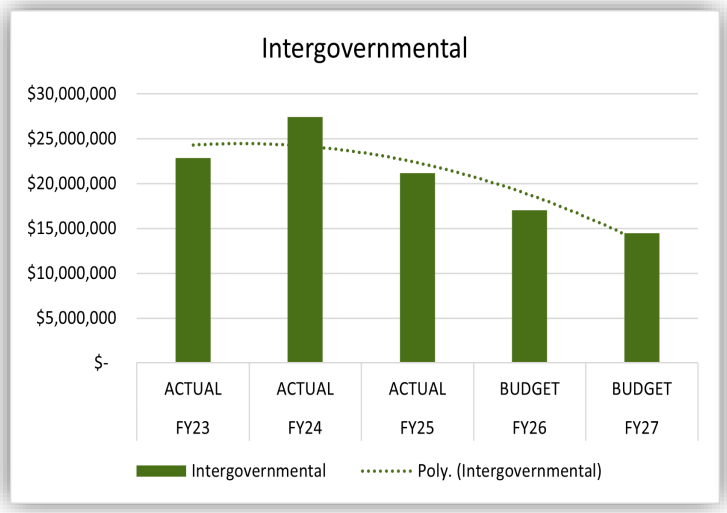
The following tables present a summary of revenue streams in the County and summary information about the 2027 estimates.

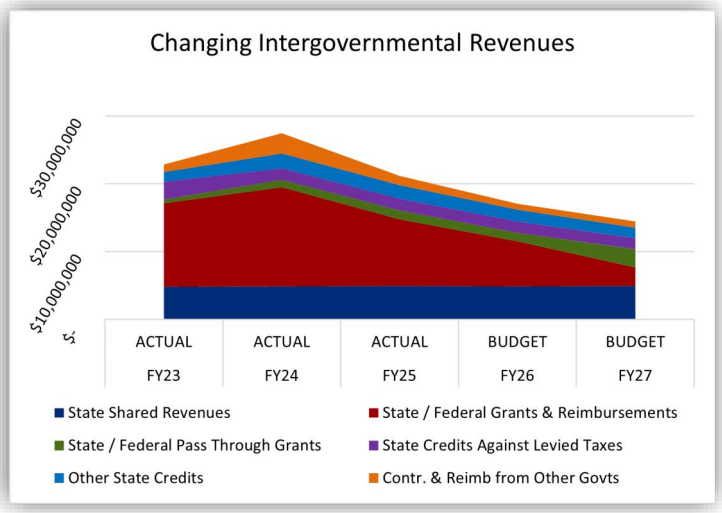




- **Net property tax revenue is increasing from FY26 by 5.3%**. The net increase was the result of an increased valuation county-wide. Estimate based on valuation and rates.

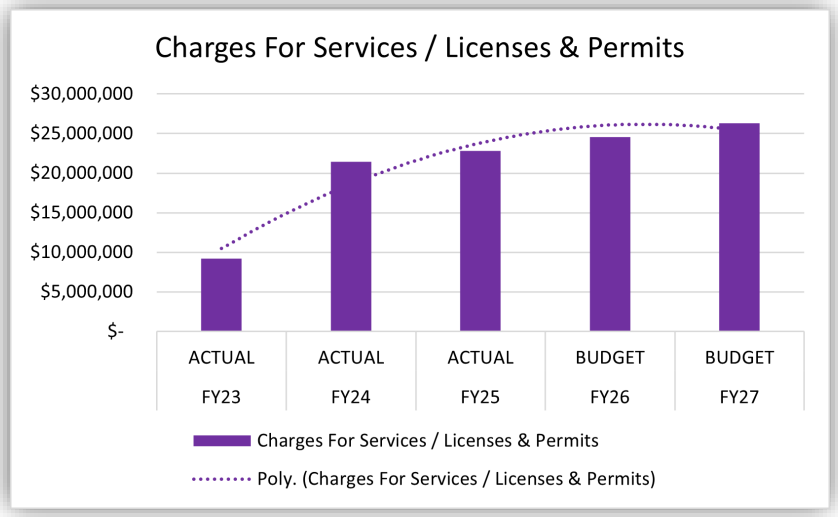
- **Local option sales taxes** are only used for property tax reduction and are expected to increase inflationary impacts. Actual to Budget is changing due to penalties. Estimates are based on recent trend analysis of realized revenues and adjusted for market conditions.



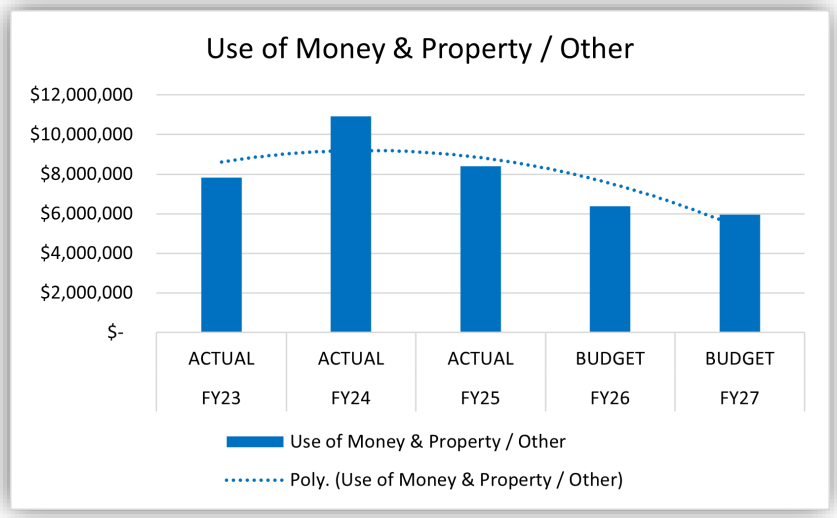


- **Local, State, and Federal Aid is decreasing 15.1% compared to FY26**. The decrease is directly related to the ARPA Grant funding, which has been a primary source of revenue in FY 2022, 2023, 2024, 2025, and 2026. Other intergovernmental revenues have generally been flat or declining. Additionally, other state credits have been legislatively capped or decreased over a number of years. Estimates are based on individual departmental estimates of known intergovernmental revenues and associated revenue recognition applications.

REVENUE SUMMARY



- **License and permit fees are projected to increase minimally from the previous year budget.** Locations within Scott County are experiencing residential building growth; however, the volume of new activity continues to remain flat.
- Charges for services are increasing 7% from FY26**.** This increase is due to the MEDIC EMS GEMT revenues as a new charge for service.
- Estimates are based on individual trend information by rates or fee, current market conditions, and expected volumes.



- **Interest rates were projected to remain near historic highs over the last 20 years.** Market rates at the time of the budget have retracted slightly from the highest levels and may remain flat before retracting.
- The County conservatively budgeted the revenue growth for FY24 and is projecting a decrease as the Federal borrowing rate changes.
- Other revenues include SBITA other financing sources, which will vary by contract.
- Estimates are based on current market conditions and forecasted based on national economic data. The County will budget so as to not become over-reliant on this revenue source.

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The following table presents the major revenue sources by fund for the 2027 budget year:

Fund	Revenue Sources	FY27 Budget	Percent of Fund's Revenues
General	Net Current Property Taxes	$65,310,546	**70%**
General	Other County Taxes	$8,345,165	**9%**
General	Intergovernmental	$6,905,138	**7%**
General	Charges for Services	$8,395,055	**9%**
ARPA Grant	Use of Property and Money	$242,300	**100%**
Opioid Settlement	Miscellaneous	$599,615	**88%**
Rural Service	Net Current Property Taxes	$3,405,210	**93%**
Secondary Roads	Intergovernmental	$5,954,178	**95%**
Recorder's Management	Charges for Services	$ 30,000	**97%**
Debt Service	Intergovernmental	$1,020,231	**95%**
Capital Projects	Other County Taxes	$ 850,000	**57%**
Capital Projects	Use of Property & Money	$358,800	**24%**
MEDIC EMS	Charges for Services	$15,446,470	**99%**
Golf	Charges for Services	$1,505,750	**99%**
TOTAL		**$118,368,458**	

The following table summarizes the above revenue sources by grouping:

Resource	FY27 Budget	Percent of Key Revenues
Net Current Property Taxes	$68,715,756	**58%**
Other County Taxes	$9,195,165	**8%**
Intergovernmental	$13,879,547	**12%**
Charges for Services	$25,377,275	**21%**
Use of Property & Money	$601,100	**1%**
Miscellaneous	$599,615	**1%**
TOTAL	**$118,368,458**	**100%**

Net Current Property Taxes are the largest source of revenue for the County, both individually and for the respective funds that levy taxes. Charges for Services, which primarily finances the services for the MEDIC EMS Fund, represents 21% of key revenue resources.

SCOTT COUNTY REVENUE ESTIMATES*
ALL FUNDS

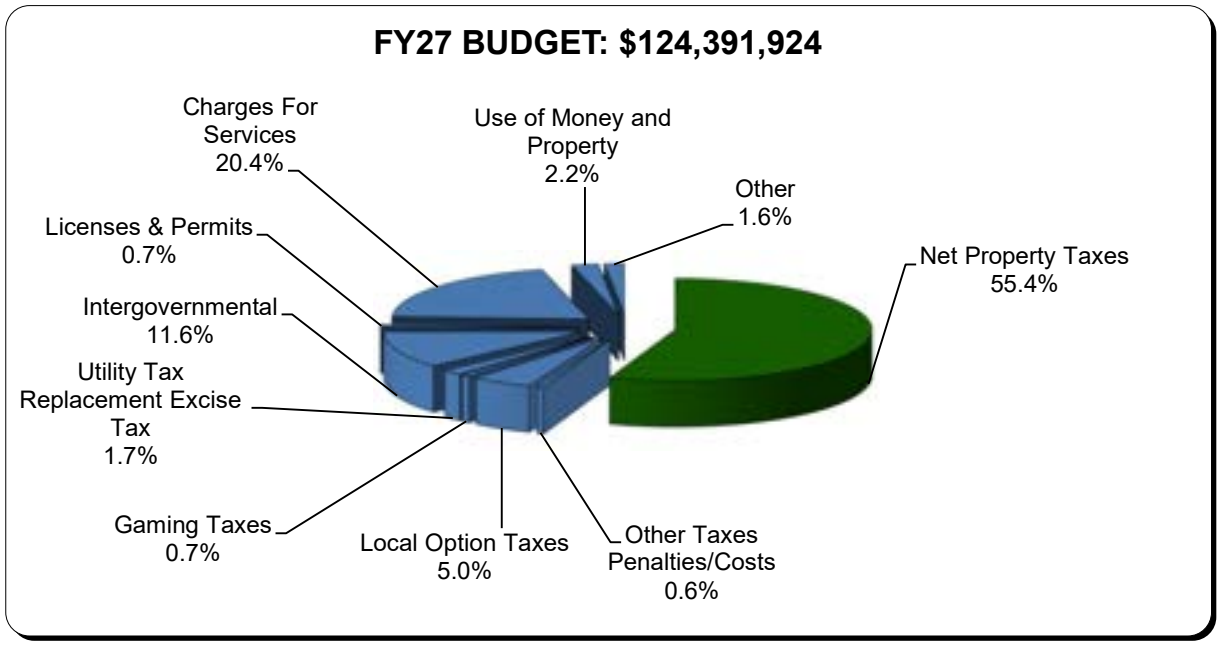
Fund	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
Major Governmental Funds					
General	$ 85,626,988	$ 89,306,578	$ 90,833,022	$ 93,535,844	4.7%
ARPA Grant	7,513,572	4,184,960	6,081,144	242,300	-94.2%
Secondary Roads	5,693,316	5,304,617	5,416,317	6,301,478	18.8%
Debt Service	4,707,597	1,576,417	1,548,817	1,068,931	-32.2%
Capital Improvements					
General	1,581,162	2,722,400	4,572,100	2,448,200	-10.1%
Bond Issuance	-	-	-	-	N/A
Vehicle	112,795	33,800	36,200	33,600	-0.6%
Conservation Equip Reserve	127,340	155,500	174,000	109,600	-29.5%
Conservation CIP Reserve	121,318	70,500	80,400	68,400	-3.0%
Total Capital Improvements	1,942,615	2,982,200	4,862,700	2,659,800	-10.8%
Total Major Governmental Funds	105,484,088	103,354,772	108,742,000	103,808,353	0.4%
Nonmajor Governmental Funds					
Opioid Settlement	1,194,619	482,000	903,424	684,615	42.0%
Rural Services	3,660,840	3,673,666	3,652,893	3,890,736	5.9%
Recorder's Record Mgt	26,430	30,900	31,600	31,200	1.0%
Total Nonmajor Governmental Funds	4,881,889	4,186,566	4,587,917	4,606,551	10.0%
Business-Type Activities Fund					
MEDIC EMS Enterprise	13,337,510	14,060,101	14,888,218	15,637,070	11.2%
Golf Course Enterprise	1,793,414	1,462,650	1,536,050	1,530,450	4.6%
Total Enterprise Funds	15,130,924	15,522,751	16,424,268	17,167,520	10.6%
Total	$ 125,496,901	$ 123,064,089	$ 129,754,185	$ 125,582,424	2.0%

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

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

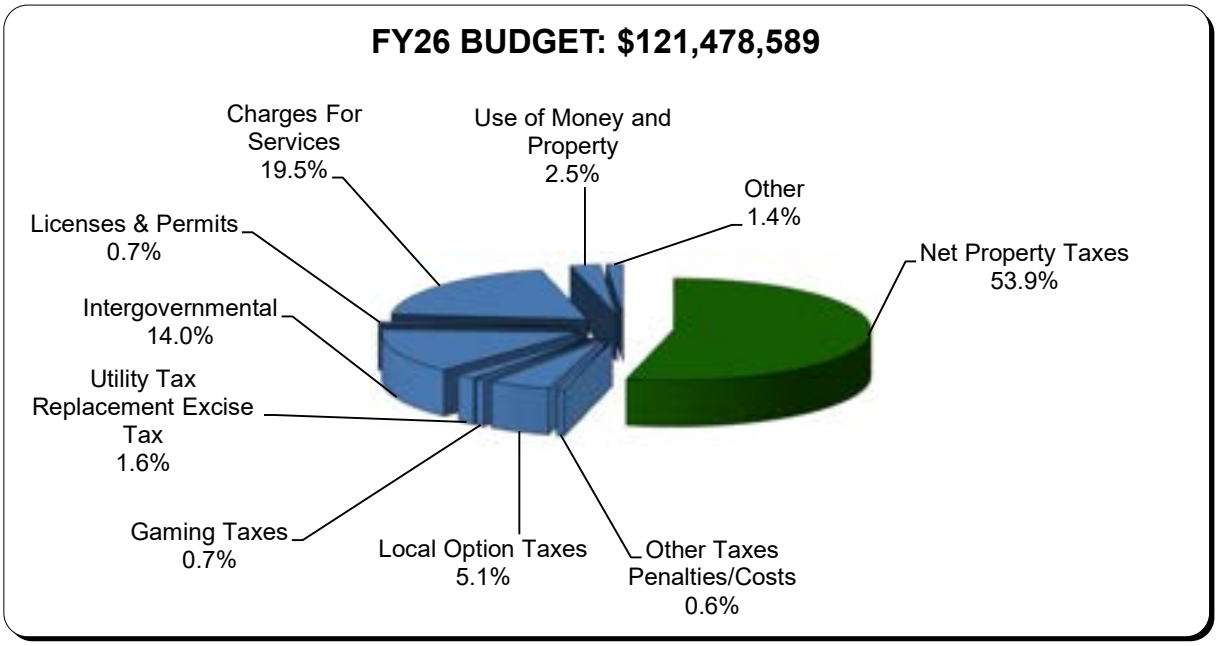
COUNTY REVENUES BY SOURCE

Budgeted Funds



Net property taxes represent over half of all revenues collected by the County; however, the relative percentage has increased due to ARPA funds and Charges for Services related to MEDIC EMS.

Graph excludes Other Financing Sources and Transfers In.



REVENUE SOURCES
(excluding transfers)

Revenues	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
Taxes Levied on Property	$ 64,847,030	$ 67,154,021	$ 67,154,021	$ 70,573,834	5.1%
Less: Uncollected Delinq Taxes-Levy Yr	11,927	13,363	13,363	11,400	-14.7%
Less: Credits To Taxpayers	1,734,018	1,679,266	1,679,266	1,648,555	-1.8%
Net Current Property Taxes	63,101,085	65,461,392	65,461,392	68,913,879	5.3%
Add: Delinquent Property Tax Revenue	11,927	13,363	13,363	11,400	-14.7%
Total Net Property Taxes	63,113,012	65,474,755	65,474,755	68,925,279	5.3%
Penalties, Interest & Costs On Taxes	904,743	640,000	690,000	640,000	0.0%
Other County Taxes	78,842	93,298	88,515	91,069	-2.4%
Total Other Taxes, Penalties & Costs	983,585	733,298	778,515	731,069	-0.3%
Local Option Taxes	6,295,448	6,200,000	6,200,000	6,200,000	0.0%
Gaming Taxes	812,248	850,000	850,000	850,000	0.0%
Utility Tax Replacement Excise Tax	1,897,468	1,980,108	1,980,108	2,153,622	8.8%
Intergovernmental:					
State Shared Revenues	4,953,128	4,908,717	4,908,717	4,929,678	0.4%
State Grants & Reimbursements	2,937,478	2,853,912	2,882,932	2,724,273	-4.5%
State / Federal Pass Through Rev	1,275,723	1,214,855	1,723,505	2,677,505	120.4%
State Credits Against Levied Taxes	1,734,018	1,679,266	1,679,266	1,648,555	-1.8%
Other State Credits	2,018,700	1,789,779	1,763,836	1,527,764	-14.6%
Federal Grants & Entitlements	6,890,817	3,762,960	5,772,044	-	-100.0%
Contr & Reimb From Other Govts	1,363,462	817,463	1,057,358	953,139	16.6%
Payments in Lieu of Taxes	9,481	9,461	9,481	9,500	0.4%
Subtotal Intergovernmental	21,182,807	17,036,413	19,797,139	14,470,414	-15.1%
Licenses & Permits	924,116	840,350	951,800	929,800	10.6%
Charges For Services	21,897,997	23,727,956	24,396,399	25,379,275	7.0%
Use of Money & Property	4,920,701	2,984,700	3,521,900	2,723,000	-8.8%
Miscellaneous	2,784,787	1,651,009	2,248,569	2,029,465	22.9%
Revenues	$ 124,812,169	$ 121,478,589	$ 126,199,185	$ 124,391,924	2.4%
Other Financing Sources	$ 684,732	$ 1,585,500	$ 3,435,000	$ 1,190,500	-24.9%
Total Revenues	$ 125,496,901	$ 123,064,089	$ 129,634,185	$ 125,582,424	2.0%

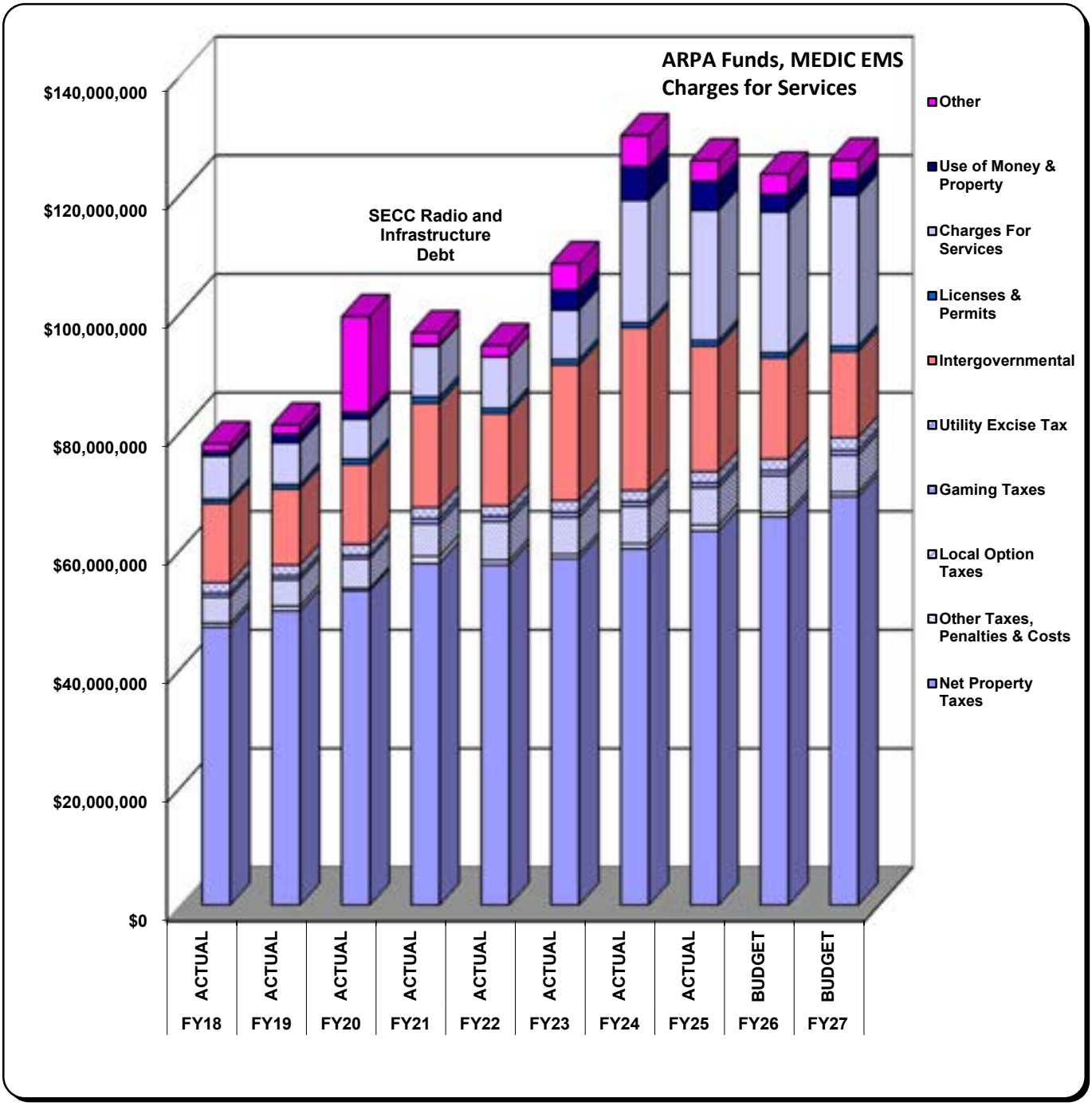
TEN YEAR REVENUE SOURCES SUMMARY

Budgeted Funds

	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL
REVENUES					
Taxes Levied on Property	$ 49,231,124	$ 52,054,452	$ 55,546,597	$ 60,231,911	$ 60,018,771
Less: Uncollected Delinquent Taxes	12,619	50,731	12,033	872,536	15,196
Less: Credits To Taxpayers	2,321,649	2,386,829	2,533,561	2,612,960	2,625,219
Net Current Property Taxes	46,896,856	49,616,892	53,001,003	56,746,415	57,378,356
Add: Delinquent Property Tax Rev	12,619	50,731	12,033	872,536	15,196
Total Net Property Taxes	46,909,475	49,667,623	53,013,036	57,618,951	57,393,552
Penalties, Interest & Costs on Taxes	577,759	690,085	314,158	1,123,229	707,410
Other County Taxes	67,390	69,001	93,202	72,895	63,743
Total Other Taxes, Penalties & Costs	645,149	759,086	407,360	1,196,124	771,153
Local Option Taxes	4,404,685	4,455,941	5,006,394	5,462,760	6,487,709
Gaming Taxes	678,633	683,200	577,668	900,192	932,485
Utility Tax Replacement Excise Tax	1,764,931	1,796,259	1,857,243	1,886,385	1,784,030
Intergovernmental:					
State Shared Revenues	4,110,946	4,336,309	4,497,873	4,885,043	4,626,628
State Grants & Reimbursements	3,256,912	3,273,867	3,367,609	3,448,062	3,095,842
State/Federal Pass-Through Grants	1,018,178	642,155	593,970	3,472,957	610,024
State Credits Against Levied Taxes	2,321,650	2,386,829	2,533,561	2,612,960	2,625,219
Other State Credits	1,519,163	1,538,689	1,604,065	1,657,790	1,600,446
Federal Grants & Entitlements	21,187	14,933	116,884	830,421	2,243,283
Contr & Reimb From Other Govts	1,077,827	623,846	760,599	662,537	718,181
Payments in Lieu of Taxes	7,784	7,923	8,040	8,136	8,325
Subtotal Intergovernmental	13,333,647	12,824,551	13,482,601	17,577,906	15,527,948
Licenses & Permits	720,306	756,807	873,792	1,068,705	855,538
Charges For Services	7,227,843	6,986,341	6,722,409	8,505,041	8,669,408
Use of Money & Property	833,427	1,487,340	1,173,988	317,457	46,586
Other:					
Miscellaneous	1,180,054	1,270,729	1,438,646	1,785,863	1,573,944
General Long Term Debt Proceeds	-	-	14,562,592	-	-
Proceeds of Fixed Asset Sales	94,150	277,084	121,385	187,213	282,317
Total Other	1,274,204	1,547,813	16,122,623	1,973,076	1,856,261
Special Item - Contribution of Net Assets	-	-	-	-	-
Total Revenues & Other Sources	$ 77,792,300	$ 80,964,961	$ 99,237,114	$ 96,506,597	$ 94,324,670

FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
$ 60,102,106	$ 61,777,597	$ 64,847,030	$ 67,154,021	$ 70,573,834
13,877	13,362	11,927	13,363	11,400
1,626,450	1,675,905	1,734,018	1,679,266	1,648,555
58,461,779	60,088,330	63,101,085	65,461,392	68,913,879
13,877	13,362	11,927	13,363	11,400
58,475,656	60,101,692	63,113,012	65,474,755	68,925,279
624,139	781,680	904,743	640,000	640,000
65,494	93,296	78,842	93,298	91,069
689,633	874,976	983,585	733,298	731,069
6,193,133	6,234,200	6,295,448	6,200,000	6,200,000
899,565	834,869	812,248	850,000	850,000
1,989,944	1,898,708	1,897,468	1,980,108	2,153,622
4,803,897	4,864,893	4,953,128	4,908,717	4,929,678
3,293,710	2,903,512	2,937,478	2,853,912	2,724,273
579,887	1,140,713	1,275,723	1,214,855	2,677,505
1,626,451	1,675,906	1,734,018	1,679,266	1,648,555
2,394,708	2,185,288	2,018,700	1,789,779	1,527,764
9,000,657	11,702,100	6,890,817	3,762,960	-
1,159,738	2,941,777	1,363,462	817,463	953,139
8,933	9,461	9,481	9,461	9,500
22,867,981	27,423,650	21,182,807	17,036,413	14,470,414
894,545	832,014	924,116	840,350	929,800
8,316,719	20,603,203	21,897,997	23,727,956	25,379,275
3,370,318	5,760,122	4,920,701	2,984,700	2,723,000
3,891,527	3,688,679	2,784,787	1,651,009	2,029,465
323,485	1,315,981	221,804	1,425,000	1,065,000
229,894	164,640	462,928	160,500	125,500
4,444,906	5,169,300	3,469,519	3,236,509	3,219,965
-	6,459,732	-	-	-
$ 108,142,400	$ 136,192,466	$ 125,496,901	$ 123,064,089	$ 125,582,424

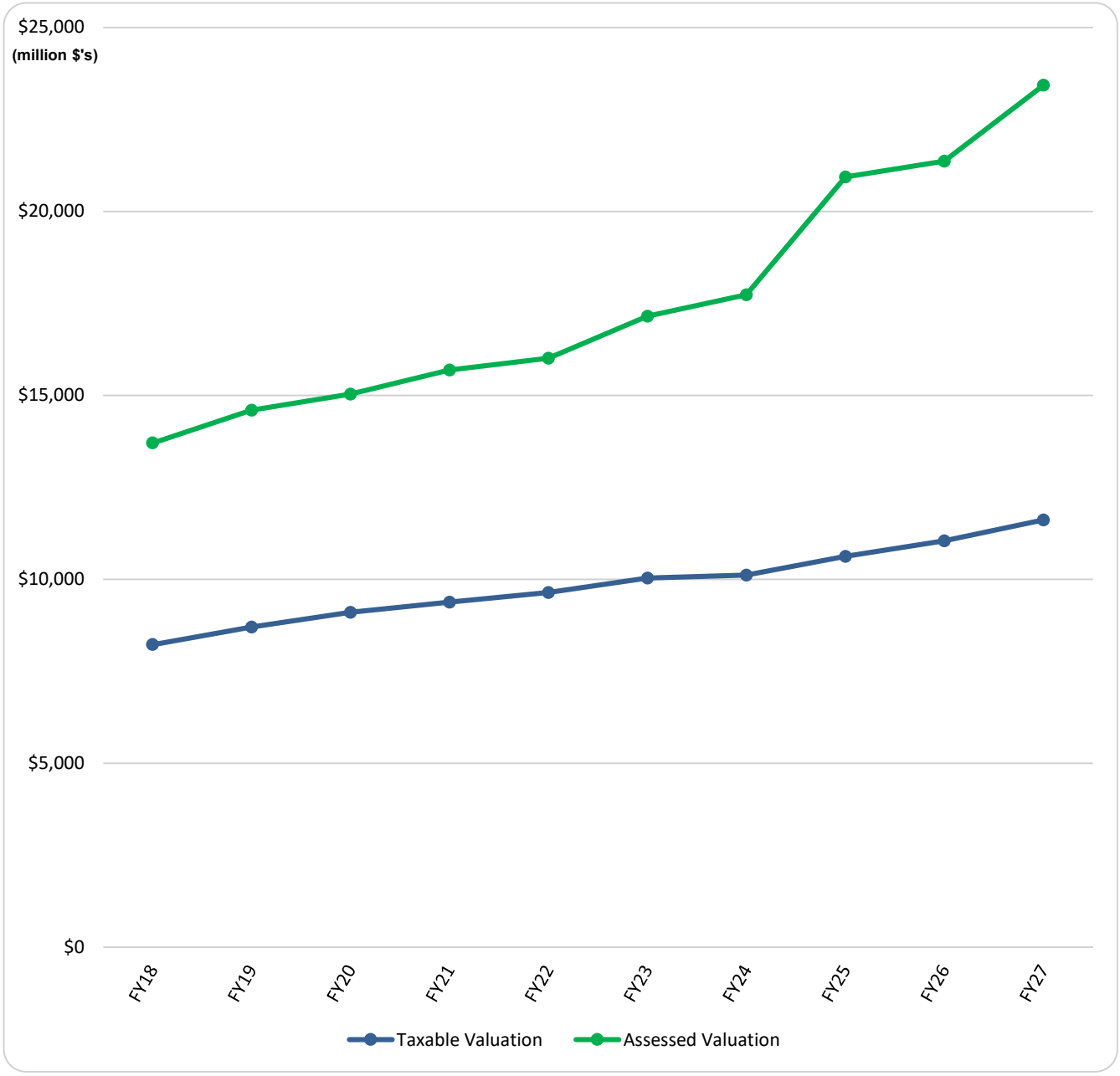
TEN YEAR REVENUE SUMMARY COMPARISON



Net property taxes as a percentage of total County revenues for FY27 will be 55%. That percentage is lower than ten years ago in FY18 when it was 60%. The reason for the decrease includes the general reliance on property taxes for staffing wages and benefits compared to reimbursable revenues, offset by Charges for Services for MEDIC EMS.

TAXABLE VALUATIONS vs 100% ASSESSMENTS

TEN YEAR COMPARISON (in million $'s)



Currently, due to a state-applied rollback to residential, commercial, industrial, and agricultural property, taxable values are only at 49.57% of the County's fully assessed property values, which is 2.1 % lower than the previous year.

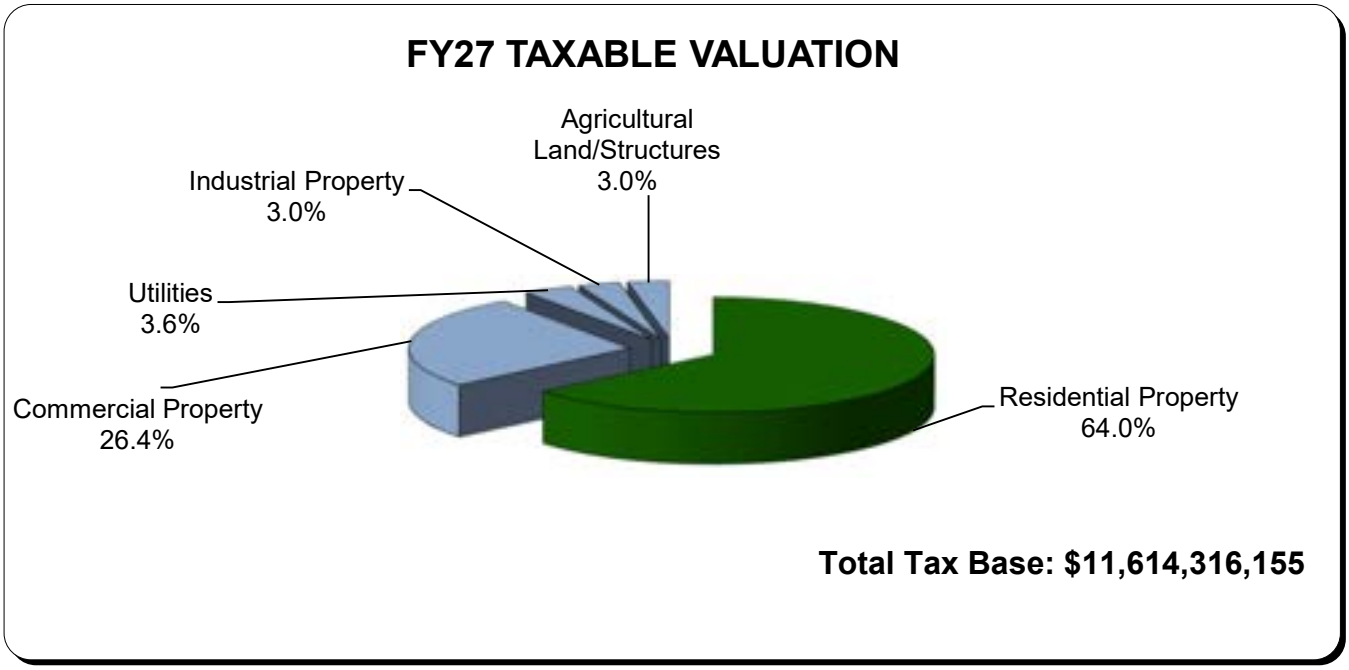
ASSESSED AND TAXABLE VALUES OF TAXABLE PROPERTY
TEN FISCAL YEAR COMPARISON

Fiscal Year	----- Real Property ----- Taxable Value	Assessed Value	---------- Utilities ---------- Taxable Value	Assessed Value
2017-18	$ 7,852,430,879	$ 13,094,122,976	$ 374,014,313	$ 612,028,444
2018-19	8,310,742,928	13,887,123,403	388,373,917	712,185,371
2019-20	8,716,555,374	14,284,438,067	385,887,791	752,734,311
2020-21	9,005,278,205	14,902,311,117	373,497,069	783,621,853
2021-22	9,284,059,246	15,208,688,370	359,446,370	802,601,606
2022-23	9,626,734,207	16,248,152,911	406,794,566	907,408,532
2023-24	9,740,495,041	16,706,717,407	372,279,726	1,027,048,545
2024-25	10,248,678,658	19,797,476,331	376,979,752	1,138,641,493
2025-26	10,650,039,166	20,146,157,943	393,560,785	1,220,860,524
2026-27	11,194,062,074	22,167,556,275	420,254,081	1,264,913,446

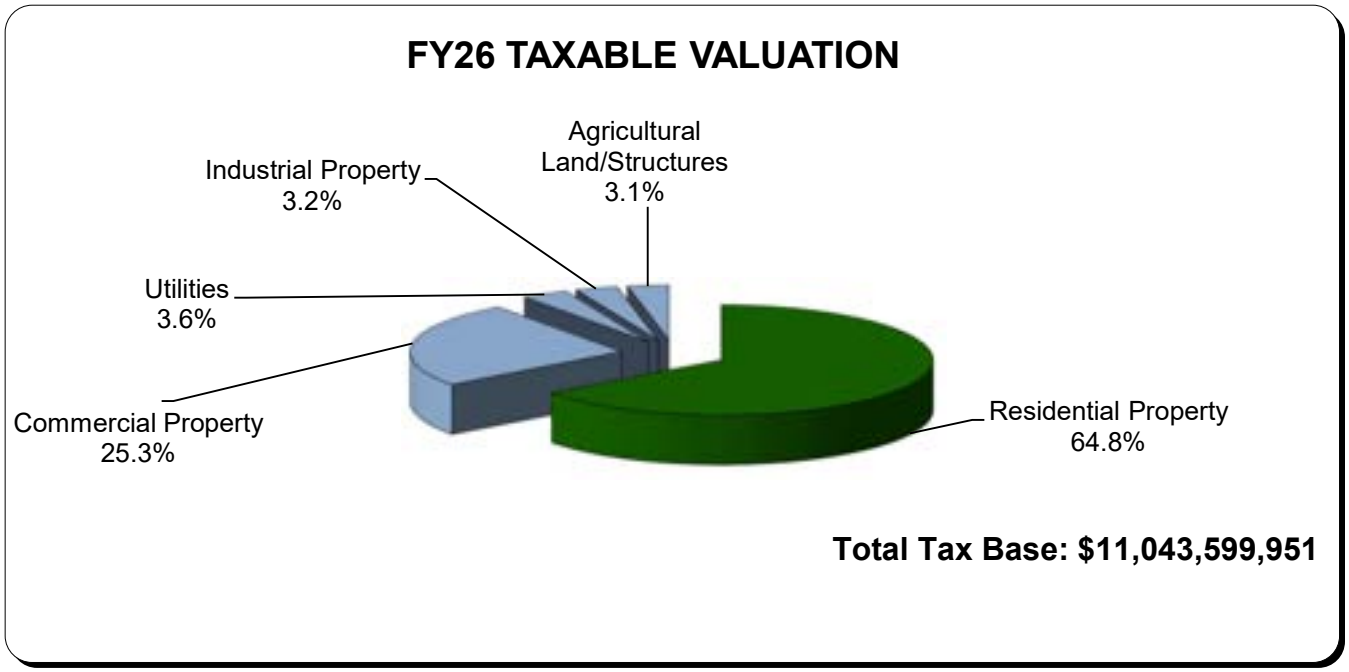
Note: Taxes are not assessed on Personal Property.

---------- Total ---------- Taxable Value	Assessed Value	Ratio Taxable to Assessed Value	Tax Increment Financing District Taxable Values
$ 8,226,445,192	$ 13,706,151,420	60.02%	$ 449,518,457
8,699,116,845	14,599,308,774	59.59%	439,662,541
9,102,443,165	15,037,172,378	60.53%	436,750,524
9,378,775,274	15,685,932,970	59.79%	469,701,411
9,643,505,616	16,011,289,976	60.23%	532,941,840
10,033,528,773	17,155,561,443	58.49%	534,009,105
10,112,774,767	17,733,765,952	57.03%	555,184,677
10,625,658,410	20,936,117,824	50.75%	583,015,089
11,043,599,951	21,367,018,467	51.69%	553,468,255
11,614,316,155	23,432,469,721	49.57%	527,639,602

TAXABLE VALUATION BY CLASS OF PROPERTY



Residential property valuations represent 64.0% of the County's tax base. Residential valuations would represent 72.6%, however, the state-mandated rollback percentage shifts the tax burden to other classes. The growth in tax base between years was 5.2%. The state implemented a General Basic tax levy restriction, which reduced the General Basic Levy to 3.1% growth.



TAXABLE PROPERTY VALUATION COMPARISON

	January 1, 2024 For FY26	% of Total	January 1, 2025 For FY27	% of Total	Amount Change	% Change
COUNTY-WIDE						
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	347,094,884	3.1%	350,833,841	3.0%	3,738,957	1.1%
All Classes	$ 11,043,599,951	100.0%	$ 11,614,316,155	100.0%	$ 570,716,204	5.2%
UNINCORPORATED AREAS						
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	303,551,200	23.0%	306,253,336	23.1%	2,702,136	0.9%
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	1,319,561,964	11.9%	1,328,191,832	11.4%	8,629,868	0.7%
Total	$ 11,043,599,951	100.0%	$ 11,614,316,155	100.0%	$ 570,716,204	5.2%

EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE:	January 1, 2024 For FY26	January 1, 2025 For FY27	Amount Change	% Change
Tax Increment Financing District Values	$ 553,468,255	$ 527,639,602	$ (25,828,653)	-4.7%
Tax Increment Financing District Rollback	96,570,794	113,164,065	16,593,271	17.2%
Military Exemptions	25,480,000	24,669,425	(810,575)	-3.2%
Homestead Tax Exemptions	73,372,000	76,246,381	2,874,381	3.9%
Utilities/Railroads Rollback Amount	827,299,739	844,659,365	17,359,626	2.1%
Ag Land/Structures Rollback Amount	122,857,266	239,397,089	116,539,823	94.9%
Commercial Rollback Amount	526,229,929	590,757,037	64,527,108	12.3%
Industrial Rollback Amount	58,566,696	61,250,015	2,683,319	4.6%
Residential Rollback Amount	8,039,573,837	9,340,370,587	1,300,796,750	16.2%
Total Rollback Loss	9,574,527,467	11,076,434,093	1,501,906,626	15.7%
Total Excluded Values	$ 10,323,418,516	$ 11,818,153,566	$ 1,494,735,050	14.5%
Percent of Tax Base Excluded	**48.3%**	**50.4%**		
100% Valuation	**$ 21,367,018,467**	**$ 23,432,469,721**	**$ 2,065,451,254**	9.7%

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PROPERTY TAX LEVY COMPARISON
ALL FUNDS

	----- 2025-26 Budget -----		----- 2026-27 Budget -----			
	Levy Amount	Levy Rate Per $1,000 Taxable Valuation	Levy Amount	Levy Rate Per $1,000 Taxable Valuation	Levy Dollars Amount % Incr -Decr	Levy Rate Amount % Incr -Decr
General Fund	$ 65,274,821	$ 5.91065	$ 68,911,398	$ 5.93331	5.6%	0.4%
Debt Service Fund	$ 262,750	$ 0.02266	$ -	$ -	-100.0%	-100.0%
Total County-Wide Levy	$ 65,537,571	$ 5.93331 (1)	$ 68,911,398	$ 5.93331	5.1%	0.0%
Special Revenue Fund (rural only)						
Rural Services Basic	$ 3,596,556	$ 2.72557 (2)	$ 3,816,078	$ 2.87314	6.1%	5.4%
Total Gross Levy	$ 69,134,127	$ 8.65888	$ 72,727,476	$ 8.80645	5.2%	1.7%
Less State Replacement Credits Against Levied Taxes	$ 1,675,906		$ 1,648,555		-1.6%	
Total Net Levy	$ 67,458,221	$ 8.65888 (3)	$ 71,078,921	$ 8.80645	5.4%	1.7%

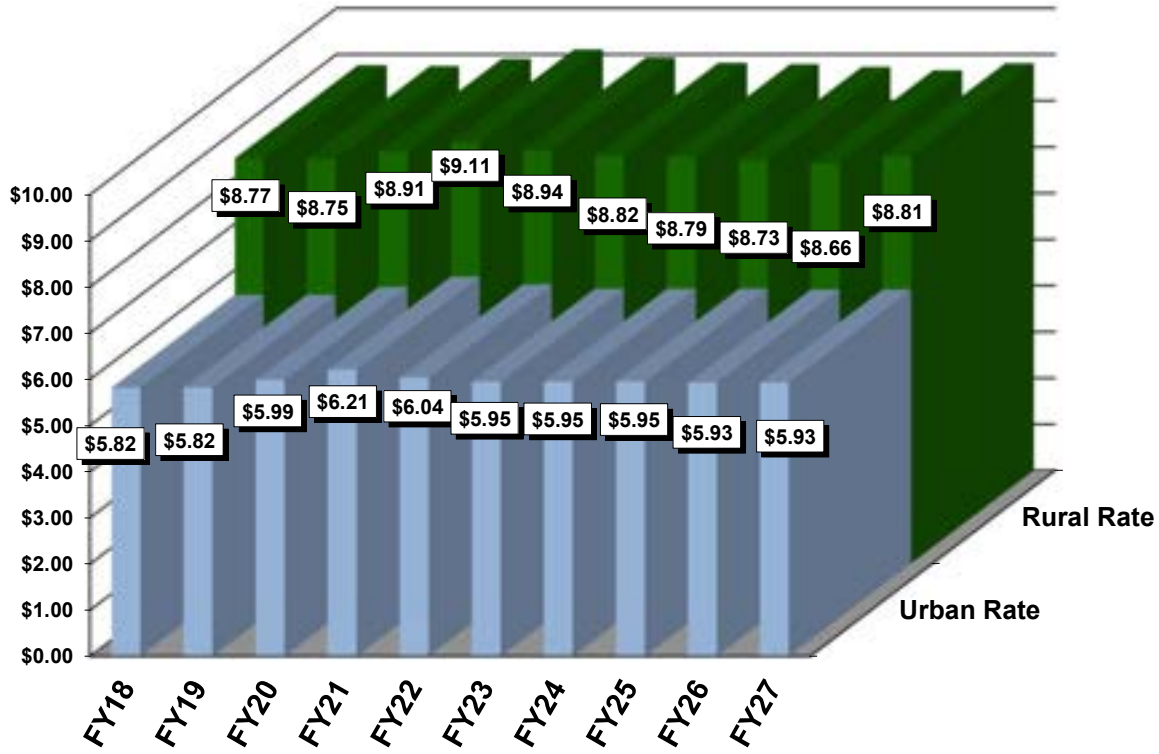
(1) Corporate rate levied against property in incorporated areas (cities)

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

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

TEN YEAR LEVY RATE COMPARISON

Beginning in FY18, the below chart depicts the ten-year historical comparison of rural and urban levy rates. The rural rate begins at $8.77, peaking at $9.11 in FY21 and settling at $8.81 for FY27. The urban levy rate begins at $5.82 in FY18, peaking at $6.21 in FY21 and settling at $5.93 in FY27.



The FY21 rate increased to fund requested organizational changes and debt service for the 2019 bond issuance. The state mandated a reduction of mental health property taxes after the budget was adopted in 2022. The FY27 urban rate is remaining flat for long-term levy dollar protection.

TAX LEVIES AND LEVY RATES
TEN YEAR HISTORICAL COMPARISON

Fiscal Year	Gross Tax Levy [1]	Percent Change In Levy [1]	Urban Levy Rate [2]	Rural Levy Rate [3]
2017-18	$ 51,015,046	2.9%	$ 5.82167	$ 8.76857
2018-19	$ 53,917,024	5.7%	$ 5.82167	$ 8.74885
2019-20	$ 57,927,714	7.4%	$ 5.99401	$ 8.90566
2020-21	$ 61,726,472	6.6%	$ 6.21303	$ 9.11440
2021-22	$ 61,844,318	0.2%	$ 6.04197	$ 8.94102
2022-23	$ 63,337,099	2.4%	$ 5.95000	$ 8.82004
2023-24	$ 63,834,343	0.8%	$ 5.95000	$ 8.78568
2024-25	$ 66,953,808	4.9%	$ 5.95000	$ 8.73008
2025-26	$ 69,134,127	3.3%	$ 5.93331	$ 8.65888
2026-27	$ 72,727,456	5.2%	$ 5.93331	$ 8.80645

[1] Includes state replacement credits against levies taxes and utility replacement dollars

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

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

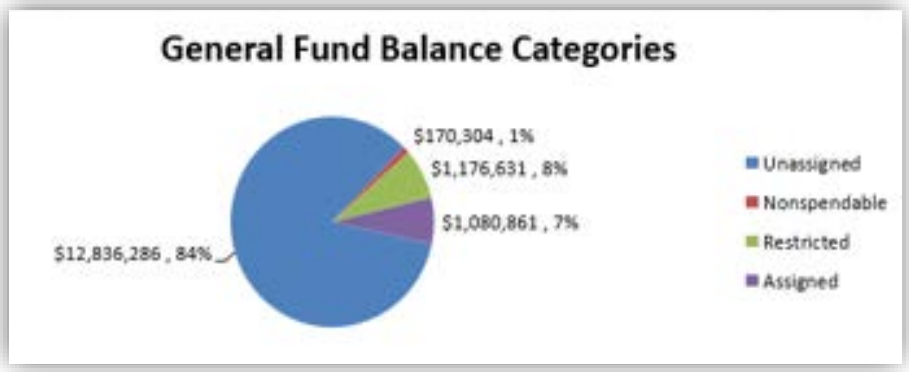
Fund Balances



FUND BALANCES

The General Fund balance is projected to be $15,264,082, which is a decrease of $2,600,000 from the re-estimated FY26 balance. The decrease in fund balance is directly related to the use of assigned fund balance for strategic planning elements to be accomplished in the 2027 budget year and the use of fund balance within the Capital Fund. As uncertainty in revenues continues during these changing economic times, the maintenance of fund balance is important to the Board. The Board developed a strong financial position going into fiscal year 2021 before the initial onset of COVID-19 and potential lost revenues, potential increased expenditures, uncertain federal support, and the uncertain impacts of the basic tax levy limitation. The Board has been able to maintain a strong budget position due to unexpected federal funding and valuation growth within the County. The June 30, 2025 fund balance was $20,602,061.

The Board has estimated a non-spendable fund balance for prepaid items of $170,304. The amounts restricted for the other statutory programs is $1,176,631. The amount assigned for IBNR claims liabilities of fund balance is $505,861. Additionally, $300,000 of the fund balance is expected to be assigned for future capital projects transferred in a future fiscal year and $275,000 is set aside for strategic planning initiatives. The remaining $12,836,286 provides the County with a fund balance that meets cash flow needs prior to the collection of property taxes and significantly reduces the likelihood of the County entering the short-term debt market to pay for current operating expenditures. The County has a financial policy of a minimum fund balance of 15% as of June 30 of each fiscal year.



Generally, the County expends 93% of the final budgeted amount of General Fund, so the unassigned fund balance would be 20.9% of FY27 expenditures and is in line with the minimum amount designated by the County's financial management policies, exceeding recent history to weather the storm of COVID-19 and unexpected events. The fund balance will continue to be important as national and international economic stresses affect the variable funding of the County, though the fund is likely to be higher than expected due to underspending of the approved budget. Finally, the discussion of future revenue restrictions of property tax may impact future fund balances.

The ARPA Grant Fund is projected to have a fund balance of $442,771 due to the recognition of cumulative investment income. Grant revenues will equal the grant expenditures. Interest income will be distributed to other funds after projects are completed.

The Secondary Roads Fund is decreasing by $4,225,982 to a fund balance of $2,449,004 due to planned capital projects and road maintenance. The County has implemented a capital maintenance and improvement schedule to reflect the 2015 gasoline tax increase of $0.10 per gallon; however, the County has now maximized capital projects using the new funding and is dependent on inflationary increases for new projects. The Secondary Roads Fund has funded the ARPA Mount Joy Clean Water Project and Park View Project through transfers from the ARPA Fund.

The County's Debt Service Fund is decreasing by $390,200 to a fund balance of $4,964,378 due to the continued debt services on the Waste Commission bonds and SECC radio, infrastructure, and refunding bonds. A portion of the SECC bonds debt payment is funded by 911 service tax on phone bills. The reduction of fund balance is tied to the Waste Commission providing funding for debt service through a note receivable.

Funds	FY26 Projected Fund Balance	Change in Fund Balance Budget 2026-2027	FY27 Fund Balance
General	$17,864,082	($2,600,000)	$15,264,082
ARPA Grant	$2,820,371	($2,377,600)	$442,771
Secondary Roads	$6,674,986	($4,225,982)	$2,449,004
Debt Service	$5,354,578	($390,200)	$4,964,378
Capital Projects	$14,959,555	($2,620,350)	$12,339,205
MEDIC EMS	$6,587,048	$678,928	$7,265,976
Non-Major Governmental	$5,647,966	$306,976	$5,954,942
Non-Major Business-Type	$2,839,071	($42,983)	$2,796,088

The Capital Projects fund balance will decrease 18% to $12,339,205 from a projected 14,959,555 at the end of FY27. The County is investing in a variety of technology upgrades, including servers; election voting equipment; software subscriptions for jail management and IT service tickets; Treasurer general store relocation; and Jail HVAC, boiler, and wiring. The Conservation projects include improvements to Park Terrace Campground and road resurfacing. These projects are the reason for this decrease and are discussed further under Capital Improvements.



The MEDIC EMS Fund is a business-type fund of the County. Net Assets are projected to increase by $678,928 through a conservative budget of providing services with limited growth in income offset by interfund transfers for capital development. Staffing and benefits were budgeted at full costs. Additional revenue is expected through the submission of qualified Ground Emergency Medical Transports (GEMT) as a new fee-for-service. Funding is budgeted to come from the General and Capital Projects Funds to support long-term growth of the activity. MEDIC EMS continues to monitor the charges for services and makes adjustments as necessary.

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



FUND BALANCE REVIEW

	June 30, 2024 Actual	June 30, 2025 Actual	June 30, 2026 Projected	June 30, 2027 Projected	% Change From Prior Projected
BUDGETED FUNDS					
General Fund					
Nonspendable Prepaid Expenses	$ 40,877	$ 170,304	$ 170,304	$ 170,304	0.0%
Restricted for Other Statutory Programs	1,018,799	1,176,631	1,176,631	1,176,631	0.0%
Assigned for Capital Projects	5,929,679	3,497,601	2,900,000	300,000	-89.7%
Assigned for Claim Liabilities	613,918	505,861	505,861	505,861	0.0%
Assigned for Strategic Planning Initiatives	210,000	275,000	275,000	275,000	0.0%
Unassigned	13,823,506	14,976,664	12,836,286	12,836,286	0.0%
Total General Fund	21,636,779	20,602,061	17,864,082	15,264,082	-14.6%
Special Revenue Funds					
ARPA	1,876,626	2,504,233	2,820,371	442,771	-84.3%
Opioid	3,934,658	5,069,872	5,532,623	5,761,922	4.1%
Rural Services	235,099	202,481	96,829	163,306	68.7%
Recorder's Record Management	25,484	6,914	18,514	29,714	60.5%
Secondary Roads	9,107,207	11,577,247	6,674,986	2,449,004	-63.3%
Total Special Revenue Funds	15,179,074	19,360,747	15,143,323	8,846,717	-41.6%
Debt Service					
Scott Solid Waste Commission Revenue Bond	5,275,000	4,850,000	4,415,000	3,970,000	-10.1%
Debt Service Remaining Fund Balance	611,051	817,842	939,578	994,378	5.8%
Total Debt Service Fund	5,886,051	5,667,842	5,354,578	4,964,378	-7.3%
Capital Improvements					
Capital Improvements - General	11,265,810	14,287,742	12,222,447	10,786,147	-11.8%
Vehicle Replacement	242,783	279,788	465,988	499,588	7.2%
Conservation Equipment Reserve	1,169,334	1,281,788	1,455,788	565,388	-61.2%
Conservation CIP Reserve	1,261,462	1,754,365	815,332	488,082	-40.1%
Total Capital Improvements	13,939,389	17,603,683	14,959,555	12,339,205	-17.5%
Total Governmental Budgeted Funds	56,641,293	63,234,333	53,321,538	41,414,382	-22.3%
Enterprise Funds (Net Assets)					
MEDIC EMS Enterprise*	6,168,491	6,566,138	6,587,048	7,265,976	10.3%
Golf Course Enterprise*	2,600,617	2,976,019	2,839,071	2,796,088	-1.5%
Total Enterprise Funds	8,769,108	9,542,157	9,426,119	10,062,064	6.7%
Grand Total All County Funds	$ 65,410,401	$ 72,776,490	$ 62,747,657	$ 51,476,446	-18.0%

* 2024 Restated for GASB standard implementation

General Fund Expenditures	$ 41,698,614	$ 45,785,827	$ 51,471,175	$ 53,364,551	3.7%
General Supplemental Expenditures	27,812,968	29,697,492	31,921,738	33,006,045	3.4%
	$ 69,511,582	$ 75,483,319	$ 83,392,913	$ 86,370,596	3.6%
Unassigned Fund Balance	$ 13,823,506	$ 14,976,664	$ 12,836,286	$ 12,836,286	0.0%
Fund Balance % of 100% Expenditures	**19.9%**	**19.8%**	**15.4%**	**14.9%**	
Fund Balance % of 95% Expenditures			**21.5%**	**20.9%**	

SCHEDULE OF INTERFUND TRANSFERS

	June 30, 2024 Actual	June 30, 2025 Actual	June 30, 2026 Projected	June 30, 2027 Recommended
BUDGETED FUNDS				
General Fund				
General Basic - Supplemental Tax Levy	$ 4,850,567	$ 5,372,450	$ 2,134,397	$ 715,478
Recorders Record Management - Recorders Fees	20,000	20,000	20,000	20,000
General Supplemental - Supplemental Tax Levy	(4,850,567)	(5,372,450)	(2,134,397)	(715,478)
Secondary Roads - Tax Support	(1,047,000)	(1,107,000)	(1,205,000)	(1,265,250)
Capital Improvements - Tax Support	(4,471,600)	(3,596,600)	(3,405,487)	(3,500,000)
Capital Improvements - Assigned / Special	(5,565,357)	(5,644,787)	(3,197,601)	(2,600,000)
Vehicle Replacement - Tax Support	-	(550,000)	(650,000)	(700,000)
MEDIC EMS - Start Up Costs	(600,000)	(600,000)	(1,420,000)	(1,420,000)
Conservation CIP - Assigned Charges for Services	(300,000)	(300,000)	(300,000)	(300,000)
Total General Fund	(11,963,957)	(11,778,387)	(10,158,088)	(9,765,250)
Special Revenue Funds				
ARPA Grant Fund				
Capital Improvements - Projects	(9,315,632)	(1,799,281)	(297,084)	(1,070,000)
Vehicle Replacement - Projects	(585,946)	-	-	-
Secondary Roads - Projects	-	(3,659,522)	(4,892,922)	(749,900)
MEDIC EMS - Projects	-	-	-	(800,000)
Total ARPA Grant Fund	(9,901,578)	(5,458,803)	(5,190,006)	(2,619,900)
Rural Services Fund				
Secondary Roads - Tax Support	(2,978,000)	(3,091,000)	(3,135,000)	(3,178,890)
Recorder's Record Management Fund				
General Fund - Recorders Fees	(20,000)	(20,000)	(20,000)	(20,000)
Capital Improvements - Recorders Management	(25,000)	(25,000)	-	-
Total Recorders Management Fund	(45,000)	(45,000)	(20,000)	(20,000)
Secondary Roads Fund				
ARPA Grant Fund - Projects	-	3,659,522	4,892,922	749,900
General Fund - Tax Support	1,047,000	1,107,000	1,205,000	1,265,250
Rural Services Fund - Tax Support	2,978,000	3,091,000	3,135,000	3,178,890
Total Secondary Roads Fund	4,025,000	7,857,522	9,232,922	5,194,040

SCHEDULE OF INTERFUND TRANSFERS

	June 30, 2024 Actual	June 30, 2025 Actual	June 30, 2026 Projected	June 30, 2027 Recommended
Capital Improvements				
Capital Improvements				
General - Tax Levy	4,471,600	3,596,600	3,405,487	3,500,000
General - Transfer of Assigned Fund Balance	5,565,357	5,944,787	3,497,601	2,900,000
ARPA Grant Fund - Projects	9,315,632	1,799,281	297,084	1,070,000
Recorders Record Management - Project	25,000	25,000	-	-
Conservation Equipment Reserve - Transfer of Reserve	33,352	14,886	-	-
Conservation CIP Reserve - Transfer of Reserve	244,633	-	1,019,433	1,395,650
Conservation CIP Reserve - Project Support	-	(371,585)	-	-
MEDIC EMS - Capital	-	(500,000)	(500,000)	(500,000)
Vehicle Replacement				
General - Tax Levy	-	550,000	650,000	700,000
ARPA Grant Fund - Projects	585,946	-	-	-
Conservation Equipment Reserve				
Capital Improvement - Transfer of Reserve	(33,352)	(14,886)	-	-
Conservation CIP Reserves - Transfer of Reserve	-	-	-	(1,000,000)
Conservation CIP Reserve				
General - Charges for Services	300,000	-	-	-
Capital Improvement - Transfer of Reserve	-	371,585	-	-
Conservation Equipment Reserve - Transfer of Reserve	-	-	-	1,000,000
Conservation Improvements - Project Support	(244,633)	-	(1,019,433)	(1,395,650)
Total Capital Improvements Fund	20,263,535	11,415,668	7,350,172	7,670,000
Enterprise Funds				
MEDIC EMS				
General - Start Up Costs	600,000	600,000	-	-
General - Tax Contributions	-	-	1,420,000	1,420,000
ARPA - Projects	-	-	-	800,000
Capital - Capital Contributions	-	500,000	500,000	500,000
Total MEDIC EMS Fund	600,000	1,100,000	1,920,000	2,720,000
Total Transfers In	30,037,087	26,652,111	22,176,924	19,215,168
Total Transfers Out	(30,037,087)	(26,652,111)	(22,176,924)	(19,215,168)
Net Transfers	$ -	$ -	$ -	$ -

Programs & Services



As a service organization, the County is people centric. The Full Time Equivalency (FTE) is projected to be 683.79 on July 1, 2026. Over the last ten (10) years, the County has increased its work force by 198.46 FTEs, or 41%, to its current level of 683.79 FTEs. During this ten-year period, the increase is mostly related to MEDIC EMS (138.10 FTE), Sheriff (22.00 FTE), Attorney (12.00 FTE), and the Youth Justice and Rehabilitation Center (11.40 FTE). These are public safety additions that support ambulance services, legal services, youth rehabilitation, outreach programs, jail, patrol, and special programming. The Health Department has increased by 5.64 FTE to support grant-funded outreach programs. For FY27, a net 2.50 positions were added to the County. The Attorney's Office increased 1.00 FTE for a fine collection specialist. A half position (0.50 FTE) was added to the YJRC for a nurse. An additional position within MEDIC EMS was approved to support the public safety of the County through a Vehicle Support Technician. The bulk of staffing resides in two funds: General Fund (491.81 FTE) and MEDIC EMS Fund (138.10 FTE). The remainder of staffing is within the Secondary Roads Fund (36.90 FTE) and Golf Fund (16.98 FTE).



The County has four union groups with which to negotiate salary and benefit agreements, following Iowa Code Chapter 20 guidelines. In recent years, the County and union groups have been successful in approving multi-year agreements with wage re-openers only. The overall negotiated average salary increase for both labor groups and non-union personnel was 3.0% for the cost-of-living adjustments, plus an additional 0.5% market rate adjustment. AFSCME (Clerical and similar) and PPME (Secondary Roads) are in the midst of a multi-year contract with wage re-openers. The Deputy Sheriff's Association are on a one-year contract with a 3.0% wage adjustment as of July 1 and and additional 2% as of January 1. Teamsters (Jail) entered into a two-year contract of 3.5% as of July 1, 2026 and 3% as of July 1, 2027. Fiscal year 2027 is the seventh year of new salary scales as recommended by the County's consultant based on the staffing study. The study was implemented for all union groups and non-represented staff. After including the negotiated cost-of-living adjustments, steps, and seasonal wages, the General Fund increase is about $117,524, or 0.3%, of FY26 budgeted salaries due to the reduction of 14



custodial staff FTE, now outsourced, and adjustments in budgeting overtime within public safety. The effort to retain and attract staff was made a budget priority.



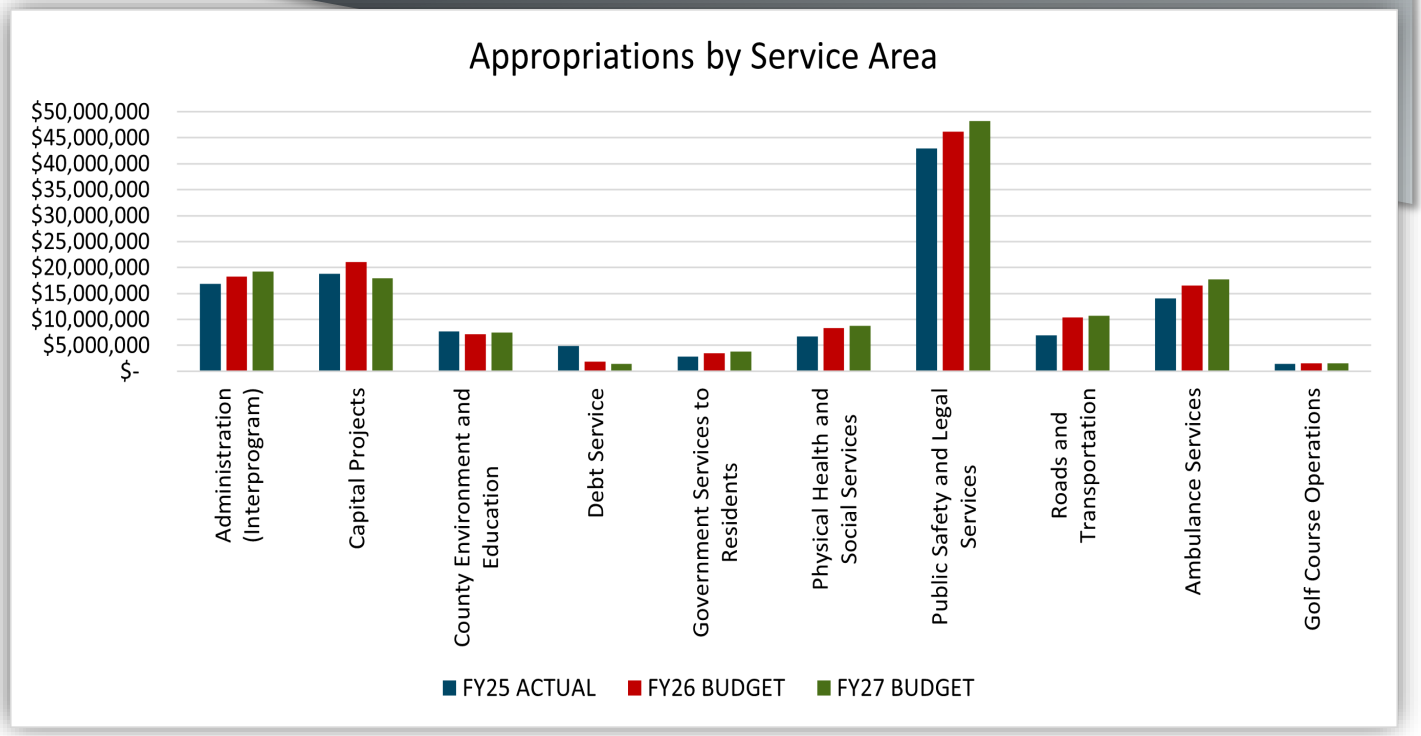
Overall expenditures for all County operations, including capital projects (net of transfers and non-budgeted funds), are $136,853,635, which is an increase of $2,028,671, or 1.5%, from FY26. The bulk of the change includes operating activity offset by reduced capital and debt.

The governmental operating budget is up by 4.7%, or $4,375,053, primarily due to support for ongoing operations, Roads and Transportation equipment, strategic planning elements, and continuing salary and benefits under the new scales. Governmental activities is up 0.8%, or $901,151, due to capital projects wrapping up compared to prior years and reduced debt service.

The departments of the County generally fall within one primary state functional area, with Public Safety & Legal Services representing the largest operational area. Governmental Public Safety & Legal Services is increasing 4.5% primarily due to salary and benefit compensation, supplies for the Jail and YJRC, and placing adults out of county for jail detention. Physical Health & Social Services is increasing 4.5% due to Opioid response purchased services increasing and increases related to salary and benefit adjustments also occurring. County Environment & Education is increasing 5.4% due to purchased maintenance for Conservation increasing and staffing changes for salary and benefits. Roads & Transportation is increasing 3.5% due to the allocation of staffing efforts on bridges and culverts, engineering, and road maintenance. Government Services to Residents is increasing 6.4% due to election costs and staffing for ongoing operations. Administration (interprogram) is increasing 5.1% due to salary and benefits allocations, utility and building operating costs, increases in Information Technology for subscription arrangements, and planned spending for strategic planning elements.



Debt Service is decreasing by 21.6%. Debt Service includes interest and principal payments on the Solid Waste general obligation bond issued in FY16 and paid by the Commission. The County issued Emergency Equipment and Refunding Bonds in 2019. A recent reduction in 911 surcharge fee revenues, likely due to the continued decrease in landlines, caused an imbalance of 911 funds received and debt service; however, there is sufficient fund balance to cover the difference. In fiscal year 2019, the County issued General Obligation Bonds for 911 radio infrastructure, radios, and refunding the 2009 issue. These bonds will retire in fiscal year 2028. Debt Service is decreasing due to the planned reductions of debt service. Scott County was rated Aa1 by Moody's Investment Services for the 2019 issue.



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

Classification	FY25 Actual	FY26 Budget	FY26 Projected	FY27 Budget
Salaries	$47,127,714	$52,338,932	$52,213,743	$53,627,937
Benefits	$16,836,713	$19,251,842	$18,108,637	$19,080,560
Purchased Services	$28,139,695	$32,073,944	$34,181,848	$35,134,621
Supplies & Materials	$4,380,946	$4,838,426	$5,046,140	$5,119,937
Debt Service	$6,050,952	$2,598,681	$3,906,681	$3,135,231
Capital Outlay	$15,594,792	$23,723,139	$26,205,969	$20,756,119
TOTAL	**$118,130,812**	**$134,824,964**	**$139,663,018**	**$136,853,635**

Salaries and Benefits represent 53% of the FY27 budget including Capital Outlay and Debt Service. Excluding these two classifications, Salaries and Benefits represents 64%. $10.9M of purchased services are distributions to authorized agencies including the Library, SECC, and EMA. The County has indirect influence of their Salaries and Benefits. Salaries and Benefits for these three authorized agencies represent $8.1M of the $10.9M budgeted and 61% of their overall operations.



Capital Projects is expected to decrease 14.6% in FY27. Beginning in our FY13 capital improvement plan, the County focused on its un-programmed needs and capital projects in future years. Not only has the County planned for the future from a needs perspective, but it translated those needs into being met from a funding prospective.



The County planned to increase its contributions to the capital projects to provide for major improvements, such as the projects in the space utilization plan and technology improvements. FY17 projects concluded both of these studies. Beginning in FY18 and beyond, the County turned to capital maintenance for buildings, technology, and conservation. The FY22 Amendment through FY26 capital plan utilized the ARPA Grant funds as one-time project money to address storm water infrastructure, trails, ventilation, and contributions to a new youth justice rehabilitative center / continuity of government / continuance of operations center. A new capital facilities needs plan arrived in March 2025 and is incorporated into the current capital plan. The Treasurer's General Store Relocation is budgeted in FY26 and FY27, while long term projects of administration building development and utilization is budgeted for FY28 and FY29. As part of the strategic plan, the County will invest in a new facilities use study to help plan out future space utilization.

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

The County issued $8.215 million of Solid Waste Disposal Bonds in FY16 to fund the single stream recycling center for the **Scott County Waste Commission**. These bonds are funded by the proceeds from the Waste Commission. In fiscal year 2019, the County issued General Obligation Radio and Communication Bonds, which also refunded the 2009 debt. The proceeds of $11.8 million were placed in a capital sub-fund restricted to the purchase of radio tower infrastructure and end point radios throughout the county. The SECC board has created a capital sinking fund to finance future capital improvements and replacements related to the 911 radio system and infrastructure. The budgetary model will reduce outsourced maintenance costs while retaining ownership of the system.

As of June 30, 2025, the County is currently using only 0.66% of its allowable legal debt margin consisting of two general bond issues. These outstanding bond issues are described further under the major governmental funds section of this document. The County has maintained a very low percentage of debt within the legal debt limit.

The Board of Supervisors has authorized a transfer from the General Fund to the Capital Fund to support the building of a new youth justice and rehabilitation center without debt borrowing. The new center, opened in the spring of 2025, includes additional space for a continuity of operations and continuity of government during times of need. The FY27 budget features additional modifications to the new center, auditor election equipment, the implementation of a jail management system, time and attendance software, and permitting and inspection software.



The following subscription-based technology arrangements will begin in FY26: Jail Management System, funded by property tax, $1,000,000; Time and Attendance solution, funded by property tax, $700,000; Permitting and Inspections solution, funded by property tax, $1,000,000.

The governmental activities capital improvement budget totals $17,975,150 for fiscal year 2027, with 48.6% or $8,734,500 for general projects; 22.4% or $4,025,000 for Secondary Roads projects; 3.9% or $700,000 for vehicle acquisition; and 19.6% or $3,515,650 for Conservation parks and recreation projects. The larger, non-routine projects for FY27 include a jail HVAC and boiler replacement, funded by property tax, $1,000,000; General Store relocation, funded by property tax, $1,275,000 (an additional $1,000,000 in FY26); election equipment, funded by property tax, $1,090,000; IT Service Management Solution, funded by property tax, $900,000; Conservation Park Terrace Campground, funded by property tax, $1,180,650; West Lake Park trails and parking lot resurfacing, funded by property tax, $1,050,000; hot mix asphalt for Y64, funded by Secondary Roads general funding, $1,000,000; hot mix asphalt paving on 130th Street, funded by Secondary Roads general funding, $1,200,000; bridge replacement at 9C Hickory Grove, funded by Secondary Roads general funding, $1,000,000; and PCC reconstruction (210th

St— 165th Ave to Holden Drive), funded by Secondary Roads general funding, $1,500,000.

The general capital improvements budget of $8,734,500 is supported by fund balances from various funds. General Fund transfers are made for one-time projects if and when the general fund balance exceeds the minimum balance requirement as set forth in the County's financial management policies. The capital improvement fund is also supported by gaming boat revenues. Gaming revenues have seen a decline of approximately 40% in the 2000s and 2010s, but they have recently been relatively flat and may decline due to permission for a new casino in a neighboring county.



The local Secondary Roads capital program totals $4,025,000, reflecting the County's budgeted funds only and not the additional $3.8 million for contributed capital improvements from the State of Iowa. The County Secondary Roads Department has been planning new and larger projects based upon the use of the $0.10 gas tax increase in the spring of 2015. Major projects include hot mix asphalt (HMA) resurfacing at 257th Avenue, 170th Avenue, 130th Avenue, and Y 64 ($3.0 million), and the Secondary Roads Department is overseeing the PCC reconstruction at 210th Street ($1.5 million) and the 9C Hickory Grove Township bridge replacement ($1.0 million).

The Conservation Department's capital plan for FY27 totals $3,515,650. Conservation capital projects include a new Park Terrace Campground ($1,180,650) within West Lake Park as well as new campground roads and trails leading to the campground ($1,050,000). Conservation has designated a portion, $360,000, for small equipment and vehicles.

The fleet manager has completed an annual review of the county-wide vehicle fleet, excluding the Conservation Department. The FY27 capital plan has designated $700,000 for general vehicle replacements, including eight patrol SUV interceptors, one transport van, one Sheriff pick-up truck, one Health department pick-up truck, and one Facility and Support Services skid steer. The funding also allows for late deliveries of previously ordered vehicles.

The County is budgeting $1,970,000 in acquisition funds and $1,829,000 in depreciation for business-type activities, including new acquisitions of ambulances, ambulance equipment, and golf course clubhouse equipment.

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



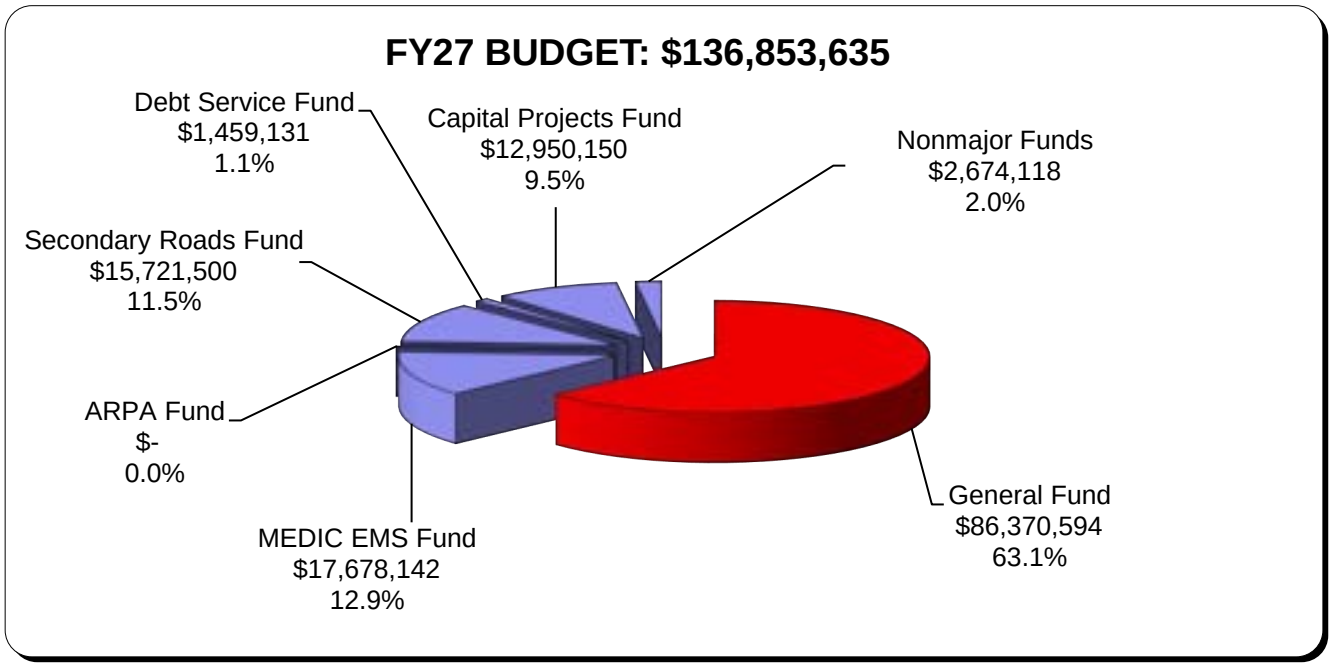
SCOTT COUNTY EXPENDITURE ESTIMATES
ALL FUNDS

Fund	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
Major Governmental Funds					
General	$ 74,883,319	$ 82,346,091	$ 83,392,913	$ 86,370,594	4.9%
ARPA Grant	1,427,162	150,517	575,000	-	-100.0%
Secondary Roads	11,080,798	15,943,500	19,551,500	15,721,500	-1.4%
Debt Service	4,925,806	1,862,081	1,862,081	1,459,131	-21.6%
Capital Improvements					
General	9,068,200	14,936,102	14,257,000	12,250,150	-18.0%
Bond Issuance	-	-	-	-	N/A
Vehicle	625,790	500,000	500,000	700,000	40.0%
Conservation Equip Reserve	-	-	-	-	N/A
Conservation CIP Reserve	-	-	-	-	N/A
Total Capital Improvements	9,693,990	15,436,102	14,757,000	12,950,150	-16.1%
Total Major Governmental Funds	102,011,075	115,738,291	120,138,494	116,501,375	0.7%
Nonmajor Governmental Funds					
Opioid Settlement	59,405	339,073	440,673	455,316	34.3%
Rural Services	602,458	623,545	623,545	645,369	3.5%
Recorder's Record Mgt	-	-	-	-	N/A
Total Nonmajor Governmental Funds	661,863	962,618	1,064,218	1,100,685	14.3%
Business-Type Activities Fund (expenses)					
MEDIC EMS Enterprise	14,039,863	16,533,508	16,787,308	17,678,142	6.9%
Golf Course Enterprise	1,418,012	1,590,547	1,672,998	1,573,433	-1.1%
Total Enterprise Funds	15,457,875	18,124,055	18,460,306	19,251,575	
Total	$ 118,130,813	$ 134,824,964	$ 139,663,018	$ 136,853,635	1.5%

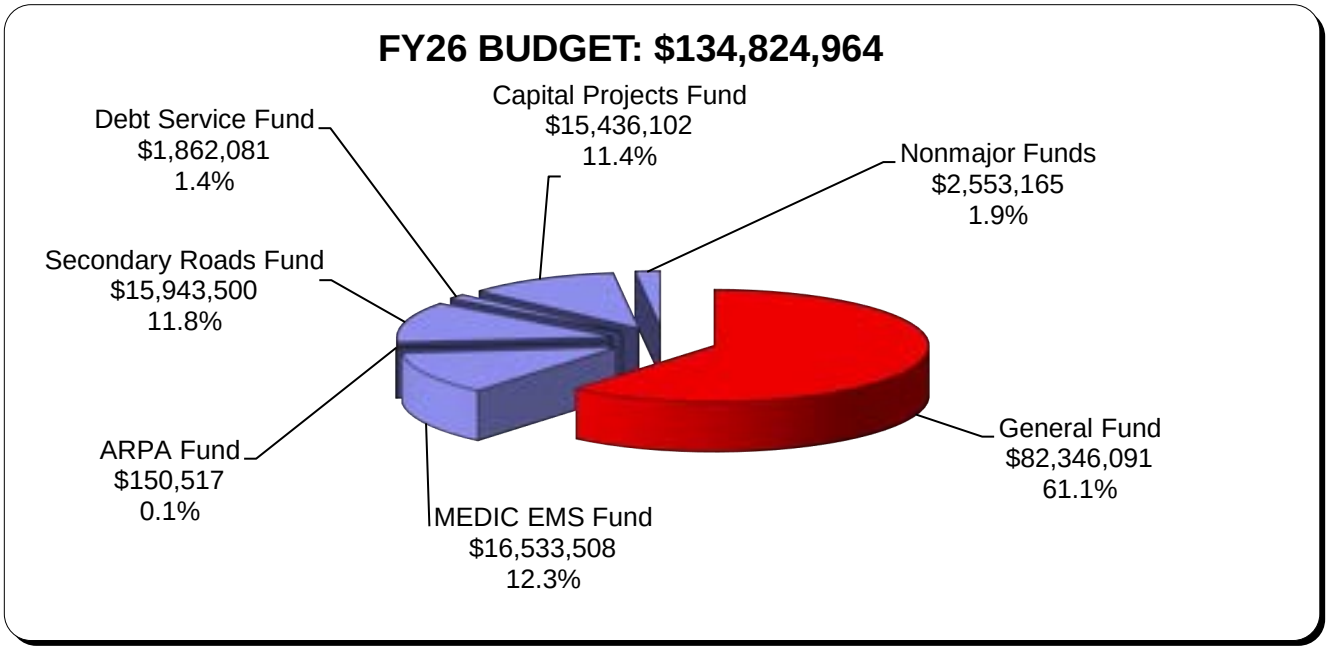
Note: Does not include transfers out.
Note: General Fund increase is to address strategic priorities as well as inflationary costs of the County.
Note: General Capital Improvements is to decrease due to the timing of the construction of the YJRC project and one-time ARPA-funded capital expenditures.

ALL COUNTY EXPENDITURES BY FUND

Budgeted Funds



This graph, which excludes transfers and non-budgeted funds, shows that the majority of County expenditures come from the General Fund. The ARPA fund is transfering its resources to the Capital Projects and Secondary Roads fund for restricted expenditures wihtin those funds.



PUBLIC SAFETY AND LEGAL SERVICES

Includes Sheriff programs - Patrol & Investigations, Jail and Jail Health Services; service of civil papers and Prisoner Transportation; Juvenile Court Services programs including the Youth Justice and Rehabilitation Center; County Attorney programs - Criminal Prosecution, Child Support Recovery, and Corporate Counsel/Civil Division; other court costs including grand jury costs and juvenile justice base costs; all ambulance services; Emergency Management Agency; and SECC (consolidated dispatch center). MEDIC EMS is included as Ambulance Service business-type activity.

PHYSICAL HEALTH AND SOCIAL SERVICES

Includes Health Department programs - Environmental Health and Disease Prevention & Health Promotion; Community Health Care - Other Services; Genesis Visiting Nurse/Homemaker programs - Public Health Nursing and Home Support Services; Community Services Department programs - General Relief and Veteran Services; Human Services program, Opioid Substance Use - Administrative Support; Community Health Care program - Community Services clients; and Benefits program – Community Services.

COUNTY ENVIRONMENT AND EDUCATION SERVICES

Includes Conservation programs - Parks and Recreation; Planning and Development Department program - Code Enforcement; Bi-State Metropolitan Planning Commission program; Visit QC program; Scott Soil Conservation District program; Library program; and housing rehabilitation and development. Golf is included as a business-type activity.

ROADS AND TRANSPORTATION SERVICES

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

GOVERNMENT SERVICES TO RESIDENTS

Includes Auditor's Office program - Election; Recorder’s Office programs - Administration and Public Records; Treasurer’s Office programs - Motor Vehicle Registration.

ADMINISTRATION (INTERPROGRAM) SERVICES

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

DEBT SERVICE

Includes the Scott Solid Waste Commission Bond Issue; SECC General Obligation Communication and Refunding Bond Issue; debt (lease) payment to the Public Safety Authority for the expansion/ renovation of the existing jail sites (FY 2025 and before).

CAPITAL IMPROVEMENTS

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

APPROPRIATION SUMMARY BY SERVICE AREA
(excluding transfers)

SERVICE AREA	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
Public Safety & Legal Services	$ 42,890,690	$ 46,155,471	$ 46,839,912	$ 48,251,322	4.5%
Physical Health & Social Services	6,700,916	8,385,368	8,896,801	8,765,253	4.5%
County Environment & Education	7,637,309	7,135,538	7,660,454	7,520,834	5.4%
Roads & Transportation	6,948,635	10,333,500	11,541,500	10,696,500	3.5%
Government Services to Residents	2,869,584	3,531,076	3,525,501	3,756,851	6.4%
Administration (Interprogram)	16,873,845	18,251,773	18,109,463	19,177,019	5.1%
SUBTOTAL OPERATING BUDGET	83,920,979	93,792,726	96,573,631	98,167,779	4.7%
Debt Service	4,925,806	1,862,081	1,862,081	1,459,131	-21.6%
Capital Projects	13,826,153	21,046,102	22,767,000	17,975,150	-14.6%
TOTAL GOVERNMENTAL ACTIVITIES	102,672,938	116,700,909	121,202,712	117,602,060	0.8%
Ambulance Operations	14,039,863	16,533,508	16,787,308	17,678,142	6.9%
Golf Course Operations	1,418,012	1,590,547	1,672,998	1,573,433	-1.1%
TOTAL ENTERPRISE ACTIVITIES	$ 15,457,875	$ 18,124,055	$ 18,460,306	$ 19,251,575	6.2%
TOTAL	$ 118,130,813	$ 134,824,964	$ 139,663,018	$ 136,853,635	1.5%

Note: Capital Projects is decreasing due to relative timing of the 2024 and 2025 YJRC project, ARPA capital projects, and new capital projects.
Note: Debt Service is decreasing due to planned reudction of long term debt service and the completion of the Jail bond series in 2025.

TEN YEAR APPROPRIATION SUMMARY BY SERVICE AREA
(excluding transfers)

	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL
SERVICE AREA					
Public Safety & Legal Services	$ 30,356,380	$ 32,614,613	$ 33,980,781	$ 34,599,951	$ 36,757,084
Physical Health & Social Services	5,971,999	5,928,272	6,298,298	7,925,140	6,307,195
Mental Health & Disability Services	4,188,284	4,860,116	5,584,029	5,854,059	4,569,877
County Environment & Education	4,871,037	4,949,600	5,156,195	5,006,359	6,380,816
Roads & Transportation	5,527,111	6,495,668	6,653,196	6,295,749	6,519,556
Government Services to Residents	2,471,843	2,555,119	2,687,635	3,108,837	2,829,805
Administration	10,821,868	11,295,242	12,044,238	12,581,995	12,940,340
SUBTOTAL GOVERNMENTAL OPERATING BUDGET	64,208,522	68,698,630	72,404,372	75,372,090	76,304,673
Debt Service	3,391,122	3,382,890	10,284,666	4,871,446	4,843,146
Capital Projects	5,881,753	7,332,952	12,249,983	13,261,144	11,447,091
TOTAL GOVERNMENTAL ACTIVITIES	73,481,397	79,414,472	94,939,021	93,504,680	92,594,910
Ambulance Operations	-	-	-	-	-
Golf Course Operations	962,376	1,037,251	1,000,731	1,316,819	1,238,661
TOTAL ENTERPRISE ACTIVITIES	962,376	1,037,251	1,000,731	1,316,819	1,238,661
TOTAL	$ 74,443,773	$ 80,451,723	$ 95,939,752	$ 94,821,499	$ 93,833,571

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

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FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
$ 38,917,425	$ 39,627,691	$ 42,890,690	$ 46,155,471	$ 48,251,322
6,421,624	6,323,283	6,700,916	8,385,368	8,765,253
-	-	-	-	-
7,339,783	7,205,992	7,637,309	7,135,538	7,520,834
7,505,242	8,514,553	6,948,635	10,333,500	10,696,500
2,994,653	3,147,750	2,869,584	3,531,076	3,756,851
15,120,897	15,066,074	16,873,845	18,251,773	19,177,019
78,299,624	79,885,343	83,920,979	93,792,726	98,167,779
4,846,809	4,855,920	4,925,806	1,862,081	1,459,131
20,893,601	2,552,690	13,826,153	21,046,102	17,975,150
104,040,034	87,293,953	102,672,938	116,700,909	117,602,060
-	13,146,835	14,039,863	16,533,508	17,678,142
1,203,362	1,332,833	1,418,012	1,590,547	1,573,433
1,203,362	14,479,668	15,457,875	18,124,055	19,251,575
$ 105,243,396	$ 101,773,621	$ 118,130,813	$ 134,824,964	$ 136,853,635

Where Does My Tax Dollar Go in Scott County?



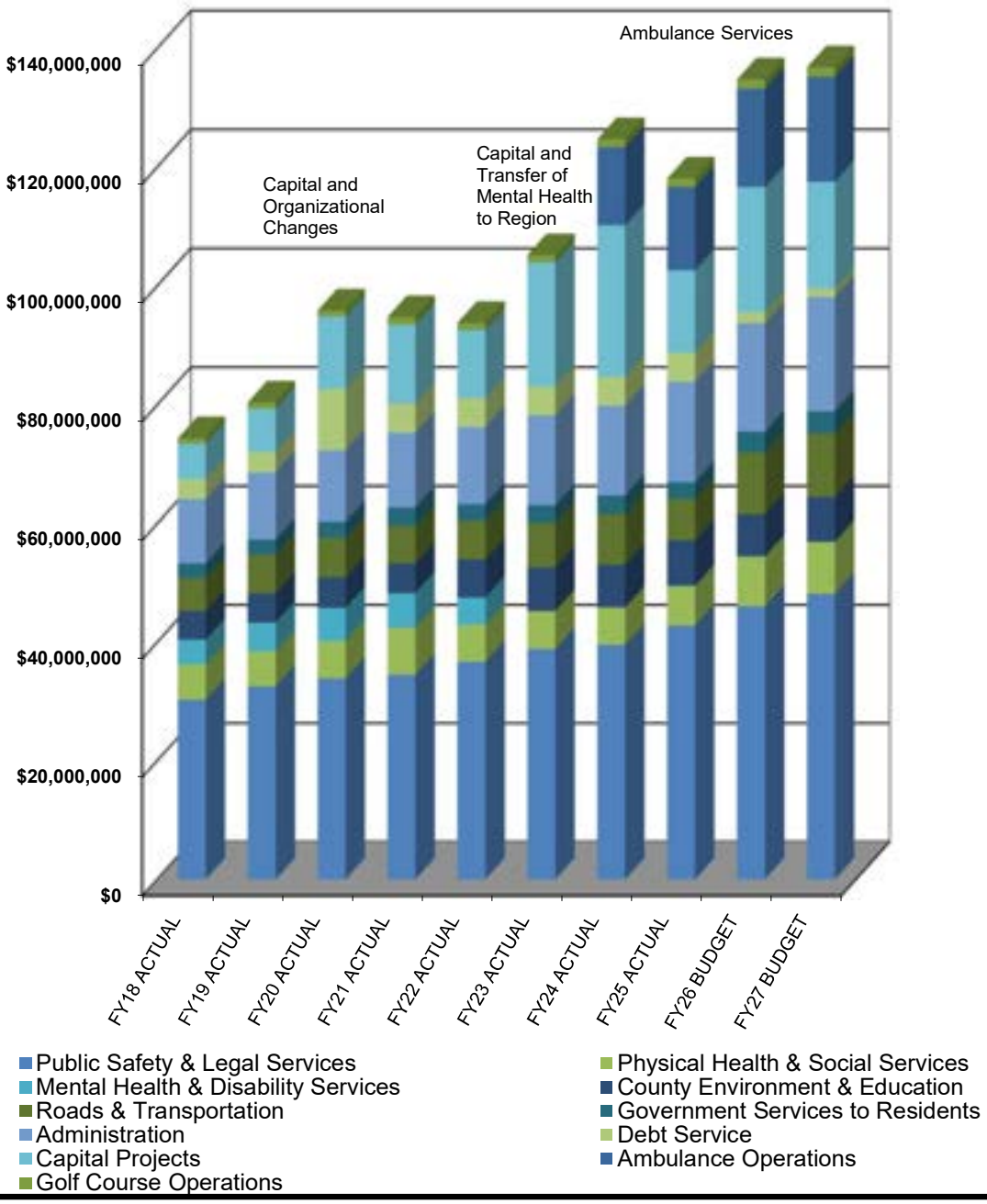
$0.54 Public Safety & Legal Services

$0.20 Administration (Interprogram)

$0.27 All Others: Physical Health & Social Services; Debt Service; Capital Projects; County Environment & Education; Roads & Transportation; Government Services to Residents

The County's General Fund is primarily made up of property taxes that the County receives for general operations. Our budget for FY27 is approximately $137 million and, of that, around $69 million of the property taxes levied fund essential services within the county, including public safety, roads, and physical health.

TEN YEAR APPROPRIATION SUMMARY COMPARISON



Public Safety continues to be the largest portion of the budget. Shifts have naturally occurred due to compensation and benefit levels. Additionally, capital services have increased over the years due to the West Lake Restoration (FY19 through FY21), Secondary Road improvements in FY20 and FY21, and the SECC Radio Tower and Infrastructure project. The FY23 and FY24 actuals include the spending of ARPA dollars for a variety of one-time capital projects, while FY24 and FY25 included the new YJRC project. The County began to include funding for new organizational changes in FY20 through FY26. FY24 started including the new ambulance service of the County.

APPROPRIATIONS SUMMARY BY PROGRAM WITHIN DEPARTMENT

(excluding transfers and non-budgeted funds)

	State Service Area	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
ADMINISTRATION		$ 760,250	$ 799,952	$ 797,652	$ 868,304	8.5%
General Administration	Administration	760,250	799,952	797,652	868,304	8.5%
ATTORNEY		$ 6,858,778	$ 7,445,866	$ 7,370,822	$ 7,854,281	5.5%
County Attorney Administration	Pub. Sfty. & Lgl. Svcs.	448,445	422,492	422,992	439,379	4.0%
Prosecution / Legal	Pub. Sfty. & Lgl. Svcs.	4,413,724	5,079,792	4,897,792	5,408,966	6.5%
Risk Management	Administration	1,996,609	1,943,582	2,050,038	2,005,936	3.2%
AUDITOR		$ 2,325,729	$ 2,529,196	$ 2,540,146	$ 2,483,959	-1.8%
Auditor Administration	Administration	281,261	247,528	249,028	255,438	3.2%
Elections	Govt. Svcs. to Res.	1,130,577	1,370,627	1,376,827	1,255,384	-8.4%
Business Finance	Administration	535,256	520,226	521,476	553,544	6.4%
Taxation	Administration	378,635	390,815	392,815	419,593	7.4%
CAPITAL IMPROVEMENTS		$ 9,693,990	$ 15,436,102	$ 14,757,000	$ 12,950,150	-16.1%
General Capital Improvements	Capital	6,899,025	12,964,500	12,128,000	9,434,500	-27.2%
Conservation Capital Projects	Capital	2,794,965	2,471,602	2,629,000	3,515,650	42.2%
COMMUNITY SERVICES		$ 1,619,049	$ 1,898,062	$ 1,865,631	$ 1,800,219	-5.2%
Community Services Administration	Phys. Hlth. & Soc. Svcs.	19,400	258,786	258,286	273,360	5.6%
General Relief	Phys. Hlth. & Soc. Svcs.	546,908	606,749	604,946	558,412	-8.0%
Veteran Services	Phys. Hlth. & Soc. Svcs.	160,820	263,668	262,968	260,549	-1.2%
Chemical Dep & Other Services	Phys. Hlth. & Soc. Svcs.	9,646	29,000	22,500	22,500	-22.4%
Benefits Program	Phys. Hlth. & Soc. Svcs.	255,818	254,656	263,101	199,585	-21.6%
County Mental Health Workforce	Administration	527,607	124,408	123,408	130,781	5.1%
Opioid Substance Use	Phys. Hlth. & Soc. Svcs.	98,850	360,795	330,422	355,032	-1.6%
Note: Includes reclassification of staff from County Mental Health Workforce to Community Services Administration.						
CONSERVATION		$ 6,406,410	$ 7,042,413	$ 7,232,497	$ 7,265,497	3.2%
Conservation Administration	Cty. Env. & Educ.	619,480	676,551	732,001	761,620	12.6%
Glynn's Creek Golf Course	Cty. Env. & Educ.	1,418,012	1,590,547	1,672,998	1,573,433	-1.1%
Parks & Recreation	Cty. Env. & Educ.	3,784,451	4,101,120	4,153,903	4,227,658	3.1%
Wapsi River Environmental Center	Cty. Env. & Educ.	463,959	486,499	492,499	512,196	5.3%
Cody Shooting Complex	Cty. Env. & Educ.	120,508	187,696	181,096	190,590	1.5%
DEBT SERVICES		$ 4,925,805	$ 1,862,081	$ 1,862,081	$ 1,459,131	-21.6%
Solid Waste Bonds	Debt Service	562,351	564,331	564,331	565,631	0.2%
SECC Equipment Bonds	Debt Service	2,401,031	1,292,750	1,292,750	893,500	-30.9%
PSA Lease	Debt Service	1,962,423	5,000	5,000	-	-100.0%
FACILITY & SUPPORT SERVICES		$ 5,203,925	$ 6,142,413	$ 5,607,812	$ 5,978,301	-2.7%
FSS Administration	Administration	197,523	205,470	204,645	214,036	4.2%
Maintenance of Buildings & Grounds	Administration	3,177,862	4,145,527	3,970,337	4,410,503	6.4%
Custodial Services	Administration	1,013,481	1,041,549	627,813	535,025	-48.6%
Support Services	Administration	815,059	749,867	805,017	818,737	9.2%

APPROPRIATIONS SUMMARY BY PROGRAM WITHIN DEPARTMENT

(excluding transfers and non-budgeted funds)

	State Service Area	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
HEALTH DEPARTMENT		$ 7,384,624	$ 8,160,740	$ 8,341,604	$ 8,425,021	3.2%
Administration	Phys. Hlth. & Soc. Svcs.	1,366,484	1,615,170	1,622,325	1,569,374	-2.8%
Clinical Services	Phys. Hlth. & Soc. Svcs.	1,284,881	1,595,825	1,591,014	1,465,121	-8.2%
Community Health	Phys. Hlth. & Soc. Svcs.	978,338	953,506	977,936	987,983	3.6%
Correctional Health	Pub. Sfty. & Lgl. Svcs.	1,717,182	1,730,830	1,790,830	1,881,563	8.7%
Environmental Health	Phys. Hlth. & Soc. Svcs.	939,417	1,029,923	1,022,648	1,135,241	10.2%
Family Health	Phys. Hlth. & Soc. Svcs.	1,098,322	1,235,486	1,336,851	1,385,739	12.2%
HUMAN RESOURCES		$ 609,970	$ 714,848	$ 715,848	$ 721,030	0.9%
Human Resource Management	Administration	609,970	714,848	715,848	721,030	0.9%
HUMAN SERVICES		$ 83,952	$ 100,000	$ 125,000	$ 130,000	30.0%
Administrative Support	Phys. Hlth. & Soc. Svcs.	83,952	100,000	125,000	130,000	30.0%
INFORMATION TECHNOLOGY		$ 4,017,636	$ 4,387,746	$ 4,601,906	$ 4,773,524	8.8%
Administration	Administration	247,873	261,664	258,624	272,543	4.2%
Information Processing	Administration	3,769,763	4,126,082	4,343,282	4,500,981	9.1%
MEDIC EMS		$ 14,039,863	$ 16,533,508	$ 16,787,308	$ 17,678,142	6.9%
Administration	Pub. Sfty. & Lgl. Svcs.	3,289,758	4,273,842	4,138,052	4,385,486	2.6%
Ambulance Services	Pub. Sfty. & Lgl. Svcs.	10,750,105	12,259,666	12,649,256	13,292,656	8.4%
NON-DEPARTMENTAL		$ 2,222,036	$ 1,680,628	$ 2,567,711	$ 3,071,727	82.8%
Non-Departmental	Administration	447,809	1,142,611	1,441,711	2,507,811	119.5%
ARPA	Cty. Env. & Educ.	1,427,162	150,517	575,000	-	-100.0%
Opioid Settlement	Phys. Hlth. & Soc. Svcs.	114	100,000	200,000	200,000	100.0%
Court Support Costs	Pub. Sfty. & Lgl. Svcs.	72,499	73,500	74,000	77,500	5.4%
Other Law Enforcement Costs	Pub. Sfty. & Lgl. Svcs.	70,383	75,000	75,000	75,000	0.0%
Centralized Fleet Maintenance	Pub. Sfty. & Lgl. Svcs.	204,069	139,000	202,000	211,416	52.1%
PLANNING & DEVELOPMENT		$ 420,020	$ 570,110	$ 565,410	$ 587,513	3.1%
P & D Administration	Cty. Env. & Educ.	183,336	212,273	207,773	217,578	2.5%
Code Enforcement	Cty. Env. & Educ.	218,422	330,837	330,637	342,935	3.7%
Tax Deed Properties	Cty. Env. & Educ.	18,262	27,000	27,000	27,000	0.0%
RECORDER		$ 831,675	$ 979,771	$ 977,521	$ 1,016,612	3.8%
Recorder Administration	Govt. Svcs. to Res.	228,426	243,923	243,923	251,117	2.9%
Public Records	Govt. Svcs. to Res.	486,893	561,355	559,105	596,558	6.3%
Vital Records	Govt. Svcs. to Res.	116,356	174,493	174,493	168,937	-3.2%

APPROPRIATIONS SUMMARY BY PROGRAM WITHIN DEPARTMENT

(excluding transfers and non-budgeted funds)

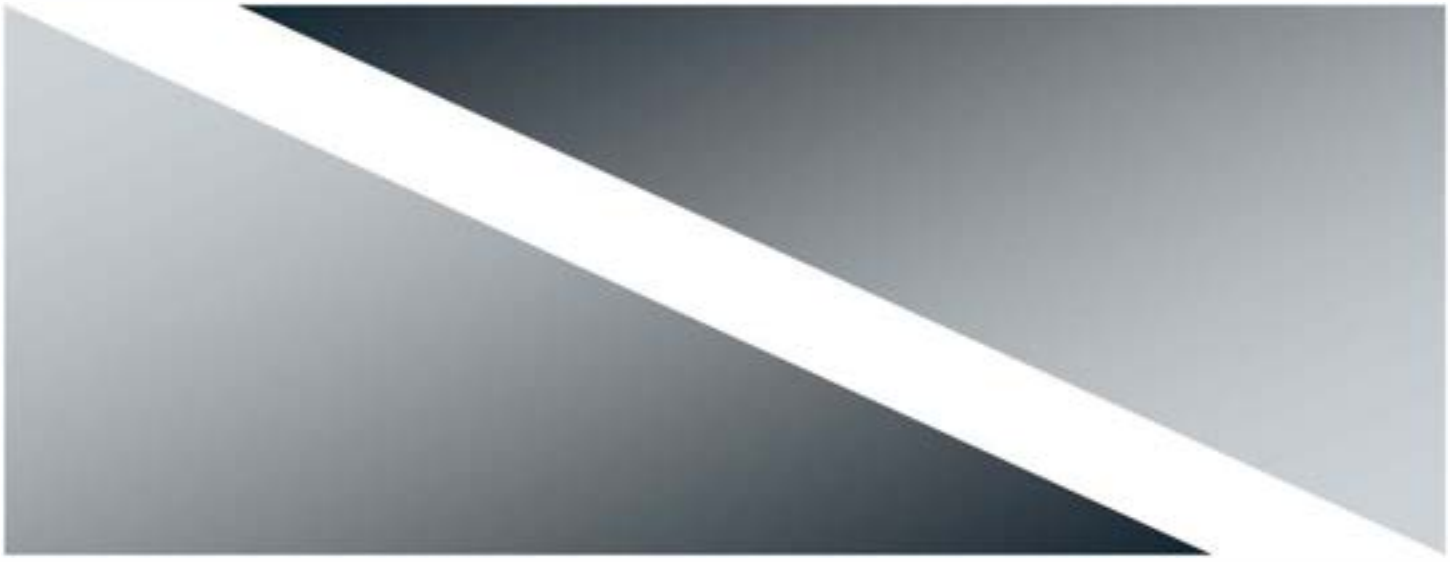
	State Service Area	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
SECONDARY ROADS		$ 11,080,794	$ 15,943,500	$ 19,551,500	$ 15,721,500	-1.4%
Administration	Secondary Roads	326,900	367,000	367,000	404,000	10.1%
Engineering	Secondary Roads	735,297	943,000	943,000	841,000	-10.8%
Bridges & Culverts	Secondary Roads	103,764	295,000	295,000	460,000	55.9%
Roads	Secondary Roads	2,744,192	3,835,000	3,835,000	3,915,000	2.1%
Snow & Ice Control	Secondary Roads	338,929	640,000	640,000	665,000	3.9%
Traffic Controls	Secondary Roads	412,738	557,000	565,000	605,000	8.6%
Road Clearing	Secondary Roads	456,734	516,000	516,000	571,000	10.7%
New Equipment	Secondary Roads	417,814	1,000,000	2,200,000	1,000,000	0.0%
Equipment Operations	Secondary Roads	1,221,048	1,812,000	1,812,000	1,867,000	3.0%
Tools, Materials & Supplies	Secondary Roads	61,438	133,500	133,500	133,500	0.0%
Real Estate & Buildings	Secondary Roads	129,777	235,000	235,000	235,000	0.0%
Roadway Construction	Capital	4,132,163	5,610,000	8,010,000	5,025,000	-10.4%
SHERIFF		$ 22,827,739	$ 25,142,122	$ 25,848,112	$ 25,831,140	2.7%
Sheriff Administration	Pub. Sfty. & Lgl. Svcs.	750,570	799,199	798,999	852,586	6.7%
Patrol	Pub. Sfty. & Lgl. Svcs.	5,433,613	5,748,760	5,774,750	6,084,475	5.8%
Corrections Division	Pub. Sfty. & Lgl. Svcs.	14,251,582	15,718,884	16,391,584	16,099,810	2.4%
Civil Investigation Division	Pub. Sfty. & Lgl. Svcs.	1,917,195	2,394,056	2,401,556	2,269,409	-5.2%
Support Services Division	Pub. Sfty. & Lgl. Svcs.	474,779	481,223	481,223	524,860	9.1%
SUPERVISORS		$ 368,154	$ 393,563	$ 393,563	$ 401,891	2.1%
Supervisors, Board of	Administration	368,154	393,563	393,563	401,891	2.1%
TREASURER		$ 2,750,447	$ 3,223,359	$ 3,223,359	$ 3,344,068	3.7%
Treasurer Administration	Administration	326,518	337,284	337,284	333,174	-1.2%
Tax Administration	Administration	829,816	965,492	965,492	1,013,195	4.9%
Motor Vehicle Registration	Govt. Svcs. to Res.	864,828	1,009,678	1,009,678	1,064,992	5.5%
Accounting / Finance	Administration	729,285	910,905	910,905	932,707	2.4%
YOUTH JUSTICE AND REHABILITATION CENTER		$ 2,974,725	$ 2,751,217	$ 2,843,168	$ 3,032,034	10.2%
Juvenile Detention Center	Pub. Sfty. & Lgl. Svcs.	2,611,079	2,279,315	2,413,165	2,636,748	15.7%
Emergency Youth Shelter	Pub. Sfty. & Lgl. Svcs.	2,390	50,000	30,000	30,000	-40.0%
In-Home Care	Pub. Sfty. & Lgl. Svcs.	18,070	30,356	30,356	10,536	-65.3%
GPS Monitoring	Pub. Sfty. & Lgl. Svcs.	90,646	100,828	87,328	56,427	-44.0%
Youth-Centered Meetings & Restorative Justice	Pub. Sfty. & Lgl. Svcs.	229,100	249,812	241,814	252,556	1.1%
Pre-Charge Diversion	Pub. Sfty. & Lgl. Svcs.	23,440	40,906	40,505	45,767	11.9%

APPROPRIATIONS SUMMARY BY PROGRAM WITHIN DEPARTMENT

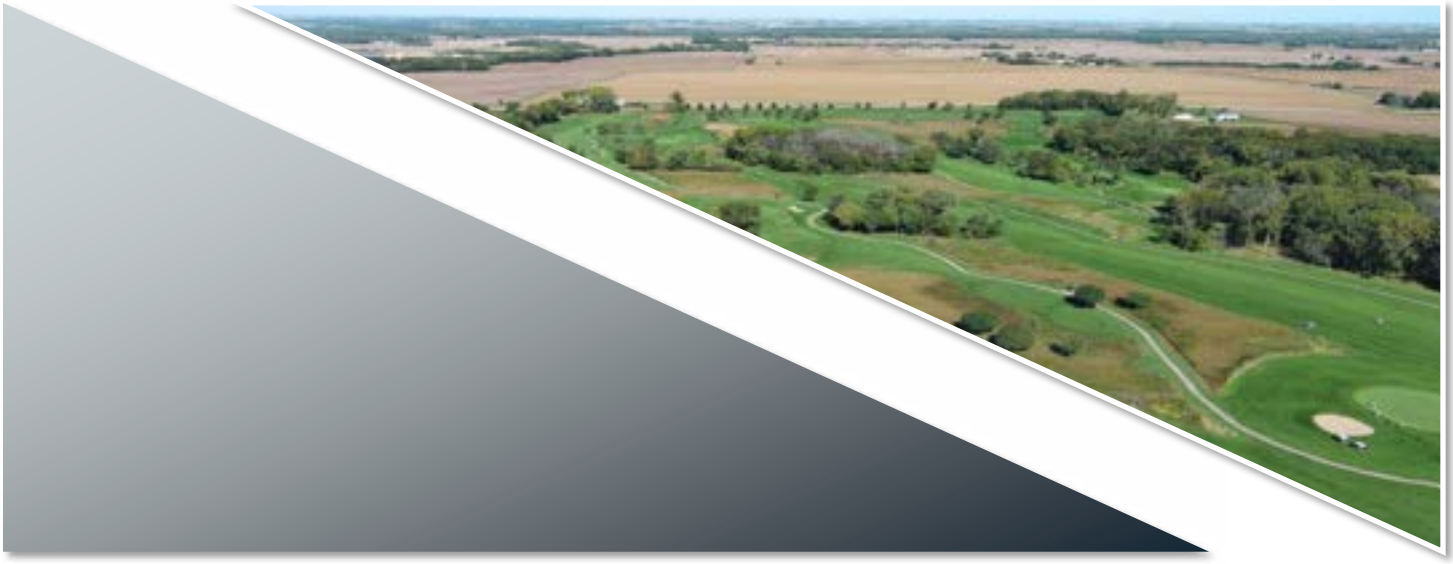
(excluding transfers and non-budgeted funds)

	State Service Area	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
AUTHORIZED AGENCIES:						
BI-STATE REGIONAL COMMISSION		$ 84,557	$ 90,000	$ 90,000	$ 90,000	0.0%
Regional Planning / Technical Assistance	Cty. Env. & Educ.	84,557	90,000	90,000	90,000	0.0%
COMMUNITY HEALTH CARE		$ 302,067	$ 302,067	$ 302,067	$ 302,067	0.0%
Health Services-Comm Services	Phys. Hlth. & Soc. Svcs.	302,067	302,067	302,067	302,067	0.0%
EMERGENCY MANAGEMENT AGENCY		$ 9,579,125	$ 9,903,755	$ 9,903,755	$ 10,253,755	3.5%
Emergency Preparedness	Pub. Sfty. & Lgl. Svcs.	379,125	503,755	503,755	553,755	9.9%
Emergency Communications (SECC)	Pub. Sfty. & Lgl. Svcs.	9,200,000	9,400,000	9,400,000	9,700,000	3.2%
DURANT AMBULANCE		$ 20,000	$ 20,000	$ 20,000	$ 20,000	0.0%
Durant-Emergency Care & Transfer	Pub. Sfty. & Lgl. Svcs.	20,000	20,000	20,000	20,000	0.0%
COUNTY LIBRARY		$ 602,458	$ 623,545	$ 623,545	$ 645,369	3.5%
Library Resources & Services	Cty. Env. & Educ.	602,458	623,545	623,545	645,369	3.5%
VISIT QUAD CITIES		$ 70,000	$ 70,000	$ 70,000	$ 70,000	0.0%
Regional Tourism Development	Cty. Env. & Educ.	70,000	70,000	70,000	70,000	0.0%
QC DEVELOPMENT GROUP		$ 67,025	$ 78,400	$ 78,000	$ 78,400	0.0%
Grow Quad Cities	Cty. Env. & Educ.	40,925	46,000	46,000	46,000	0.0%
Legislative Contract	Cty. Env. & Educ.	26,100	32,400	32,000	32,400	0.0%
TOTAL ALL DEPTS / AGENCIES		$ 118,130,803	$ 134,824,964	$ 139,663,018	$ 136,853,635	1.5%

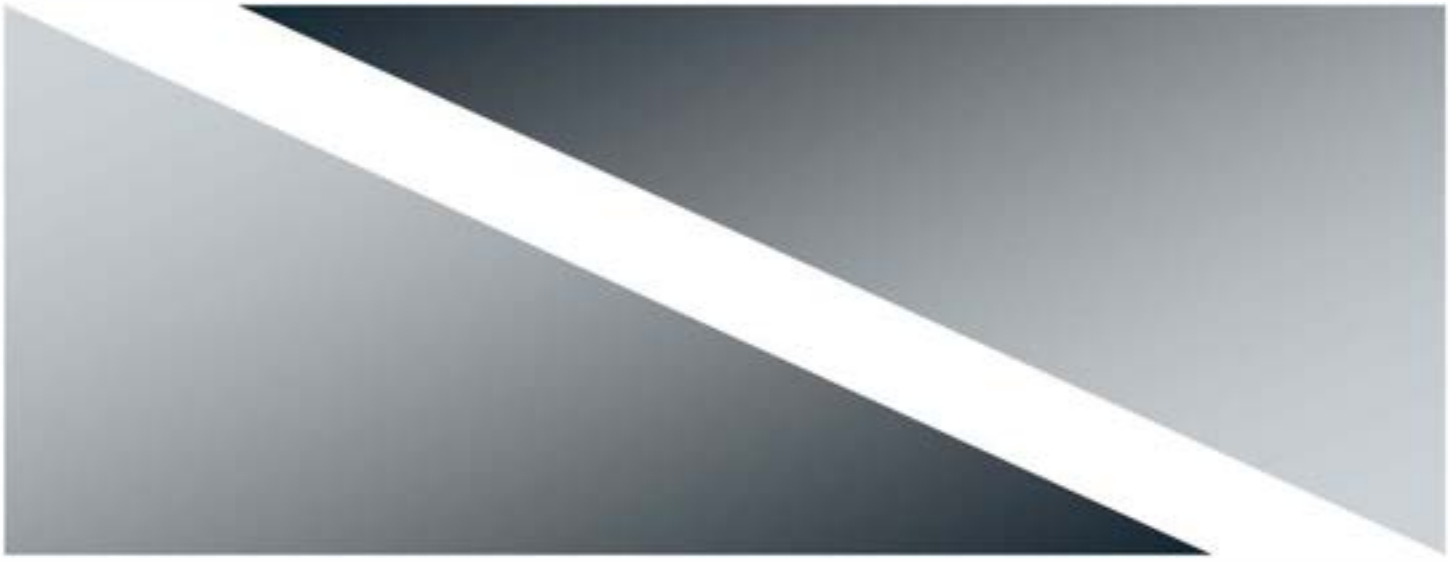
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General Fund



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Fiscal Year	June 30 Fund Balance
2017-18	$14,034,488
2018-19	$13,584,084
2019-20	$14,938,374
2020-21	$21,199,044
2021-22	$19,629,618
2022-23	$20,483,618
2023-24	$21,636,779
2024-25	$20,602,061
2025-26 (Projected)	$17,864,082
2026-27 (Projected)	$15,264,082

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

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

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

The Scott County Board of Supervisors has adopted a set of financial management policies. As a part of these financial management policies, a *minimum* year-end unassigned fund balance for the General Fund was identified as 15% of annual operating expenses. The projected General Fund June 30, 2027 balance is projected to be 20.9% if it were to expend 95% of its budget, which is above the minimum fund balance guidelines. The actual percentage is expected to be similar due to underspending and positive revenue variances of the authorized budget. The county typically expends 93% of its amended budget.



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

The local option sales tax revenue represents approximately 6.6% of total revenues to the General Fund in FY27. The County is projecting flat activity within local option sales taxes. The future variances in the economy as a whole could not be projected to determine the impacts on this revenue source. While the local option sales tax continues to grow, most likely due to the higher collectability of internet sales transactions, there is uncertainty with the long-term growth in the economy. All estimated local option tax revenues are used to reduce the General Fund property tax requirement for the ensuing fiscal year.



The FY27 budget reflects the compensation and benefits of the County after implementing the salary and benefit study executed in FY20. The study was the first comprehensive compensation study by the County in over 30 years and reflects an effort to bring wages and benefits in line with a market analysis. The study, sponsored by the Board of Supervisors through a consultant, recommended moving away from the Hay Guide Chart-Profile method to a market-based job review and classification system. The study found 38% of positions were more than 5% behind market, 56% at market, and 6% more than 5% ahead of market. All employees' positions were reclassified as of July 1, 2019. Employee compensation was then placed on the new scales based on the most equivalent wage without moving down on the scale. The scale was then adjusted based on market adjustments through cost-of-living adjustments. The County has agreed to wage adjustments higher than the arbitration maximum to keep up with other employers in the region. An additional 0.5% was agreed to for FY27, above the arbitration maximum of about 3%. Unions could continue to negotiate the cost-of-living adjustments each year. All employees are now eligible for a step increase of 2.5% per year, as well as a cost-of-living adjustment of the compensation scale. The Sheriff union for deputies reflect a 4% step-up per year as well as a cost-of-living annual adjustment of 3% as of July 1 and an additional 2% as of January 1, 2027. Additionally, the sergeant wage scale includes 2.5% step increases annually. The Teamsters (Jail), AFSCME, and non-union staff were approved for 3.5% cost-of-living adjustment. The County expects annual salary adjustments to become linear in their compensation adjustments each year. Some staff will reach the top of the scales and only receive cost-of-living adjustments. For FY27, the County adjusted the scales by the 3.0% cost-of-living adjustment and 0.5% market rate adjustment in order to attract and retain staffing in 2027. The General Fund FTE is recommended to increase by 1.5 positions for a cost of $152,053. The staffing changes include 1.0 positions for a Fine Collection Specialist and 0.5 for YJRC to receive a full-time Nurse.

The combined cost of the new positions, step recommendations, and cost-of-living adjustments is $615,985, or 1.1%, of FY26 budgeted salaries and benefits. The County's benefit cost increased 8.0% due to projected self-insurance costs for health and dental coverages and related variable costs of the wage adjustments. A reduction in year-over-year costs occurred due to the elimination of 14.6 FTE through the outsourcing of custodial work and supervision. Custodial costs are now classified as a purchased service.

The Public Safety & Legal Services service area cost is increasing by 4.5%. This increase is due to the compensation and benefit changes with larger increases occurring in Sheriff—patrol services and Attorney—Criminal Prosecution. The impact for the FY27 positions, cost-of-living adjustments, and steps is $375,230. The County and Sheriff's Office reduced the estimate for overtime based on staffing levels. The adult corrections division represents 35.0% of the Public Safety & Legal Services of the County, while uniform patrol services represent 13.7% of the service area.



Additionally, the property tax funding of the **Emergency Management Agency (EMA)** and Scott Emergency Communications Center (SECC) requested an increased flow-through contribution of about $350,000, a 3.5% increase from the prior year, from the County. SECC was formed by a 28E (intergovernmental agreement) to consolidate all the Police and Fire dispatch services for Scott County. This funding will pay all operational costs as well as the department service for the equipment and building.

EMA increased its budgeted expenditures this year by $50,000 to include funding for indirect costs of the organization. Through the efforts of the Commission, the cost of emergency management has been minimized and risk reduction has been maximized.

Physical Health and Social Services is increasing by 3.3% primarily due to the reserving additional costs contingent expenses, including grant reimbursables and supplies. County Environment and Education is increasing 8.1% due to increased salary and benefit adjustments as well as adjusting contingent expenses and maintenance.

Government Services to Residents is increasing by 6.4% due to projected election costs, which vary from year to year depending on the number of special elections, and departmental salary and benefit increases and contingent expenses. FY27 is a general election year, which increases the volume of election staff but decreases the number of elections and the amount of reimbursable costs received by the County. The Administration (interprogram) service area expenditures net to a 5.1% increase primarily for the additional utility costs, information technology contracts, and contingent expense as well as the salary and benefit adjustments.

The General Fund is comprised of two levying funds: the General Basic Fund and the General Supplemental Fund. The General Basic Fund has a stated rate of $3.50 per $1,000 taxable valuation limitation; however, with the implementation of House File 718, the 2027 maximum rate is $3.33079. The reduced rate is based on a 5.17% taxable growth that was reduced by 2%, which limited revenue growth to 3.11%. The General Supplemental Fund is for specific services and expenditures as outlined in Section 331.424 of the Code of Iowa and includes such services as elections, court services, employee benefit costs, emergency management services, and risk management service (see Financial Management Policies in the Supplemental Information section of this budget document for a complete listing). Current law requires counties to levy the General Basic Fund maximum levy prior to utilizing the General Supplemental Fund levy. The FY27 General Basic levy rate is at the $3.33079 limit with the General Supplemental Fund at a $2.60252 levy rate amount. The $0.17 difference in the General Basic Rate is about $1.9 million dollars that is not available to fund general services.

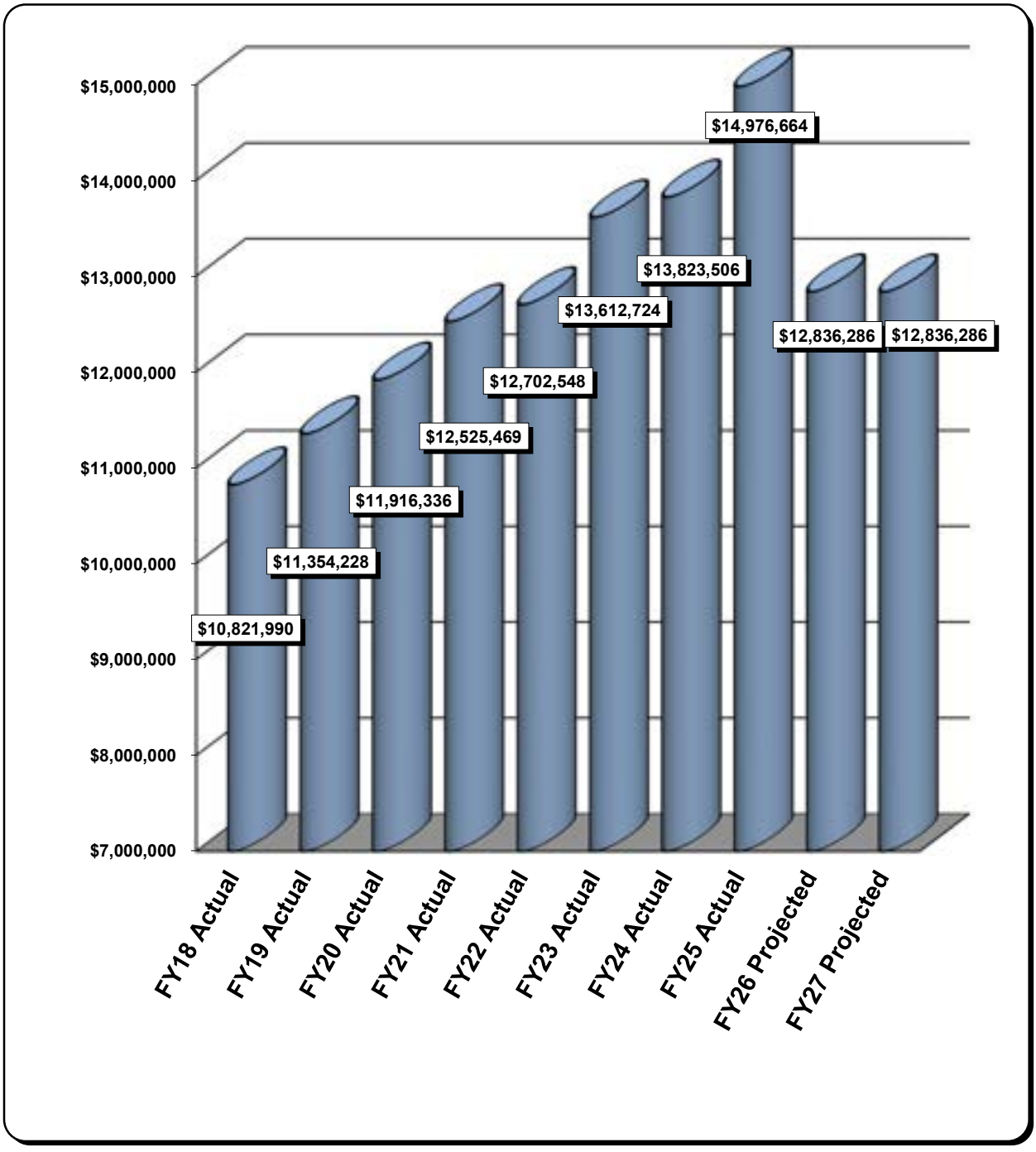
GENERAL FUND
FUND STATEMENT

	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
Beginning Balance, July 1	$ 21,636,779	$ 16,788,691	$ 20,602,061	$ 17,864,082	6.4%
Revenues	85,626,988	89,306,578	90,813,022	93,535,844	4.7%
Transfers In	5,392,450	2,154,397	2,154,397	735,478	-65.9%
Revenues and Transfers In	91,019,438	91,460,975	92,967,419	94,271,322	3.1%
Funds Available	112,656,217	108,249,666	113,569,480	112,135,404	3.6%
Expenditures	74,883,319	82,346,091	83,392,913	86,370,594	4.9%
Transfers Out	17,170,837	11,614,884	12,312,485	10,500,728	-9.6%
Expenditures and Transfers Out	92,054,156	93,960,975	95,705,398	96,871,322	3.1%
Ending Balance, June 30	$ 20,602,061	$ 14,288,691	$ 17,864,082	$ 15,264,082	6.8%
Less: Estimated nonspendable, restrictions, or assignments					
Amount nonspendable for prepaid items	$ 170,304	$ 40,877	$ 170,304	$ 170,304	
Amount restricted for other statutory programs	1,176,631	1,018,799	1,176,631	1,117,631	
Amount for capital projects	3,497,601	300,000	2,900,000	300,000	
Amount assigned for strategic planning initiatives	275,000	-	275,000	275,000	
Amount assigned for IBNR claims liabilities	505,861	613,918	505,861	505,861	
Unassigned Fund Balance	$ 14,976,664	$ 12,315,097	$ 12,836,286	$ 12,895,286	

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

GENERAL FUND UNASSIGNED ENDING FUND BALANCE

TEN YEAR COMPARISON

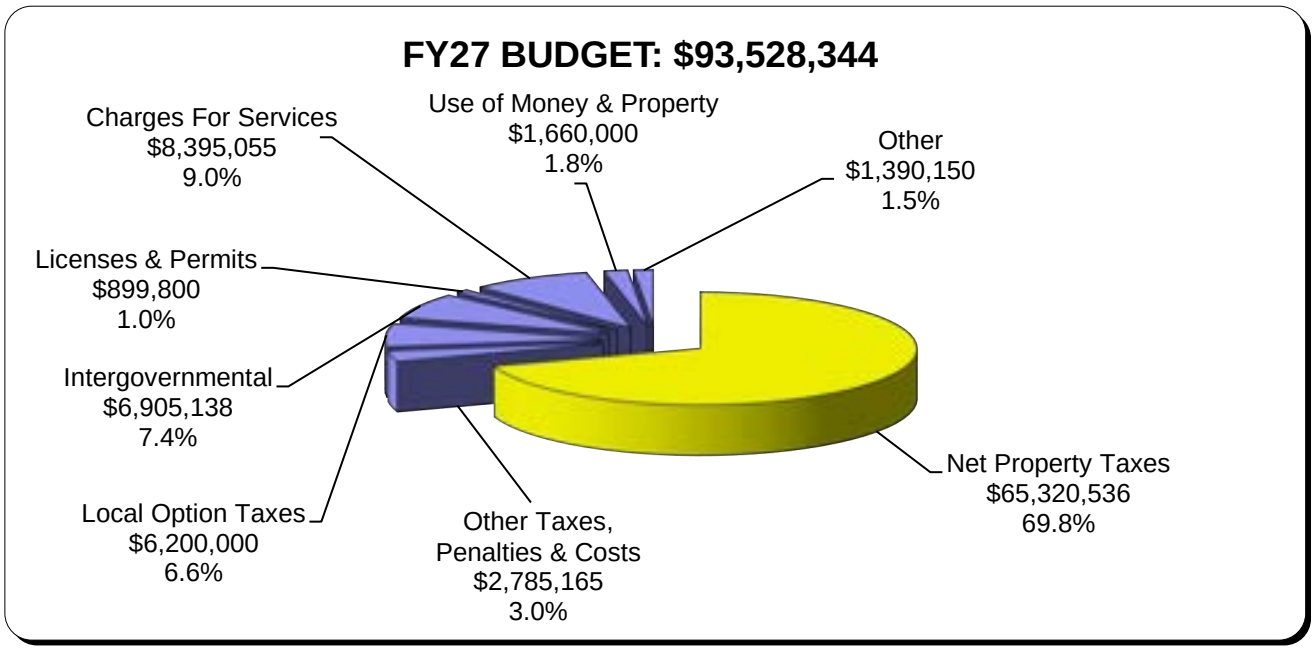


The recommended FY27 General Fund unassigned ending fund balance is expected to be at $12,836,286, which represents 14.9% of General Fund expenditures. If the County expends 95% of the original budget, the fund balance will be at 20.9%. The Board's Financial Management Policy requires a 15% minimum General Fund balance.

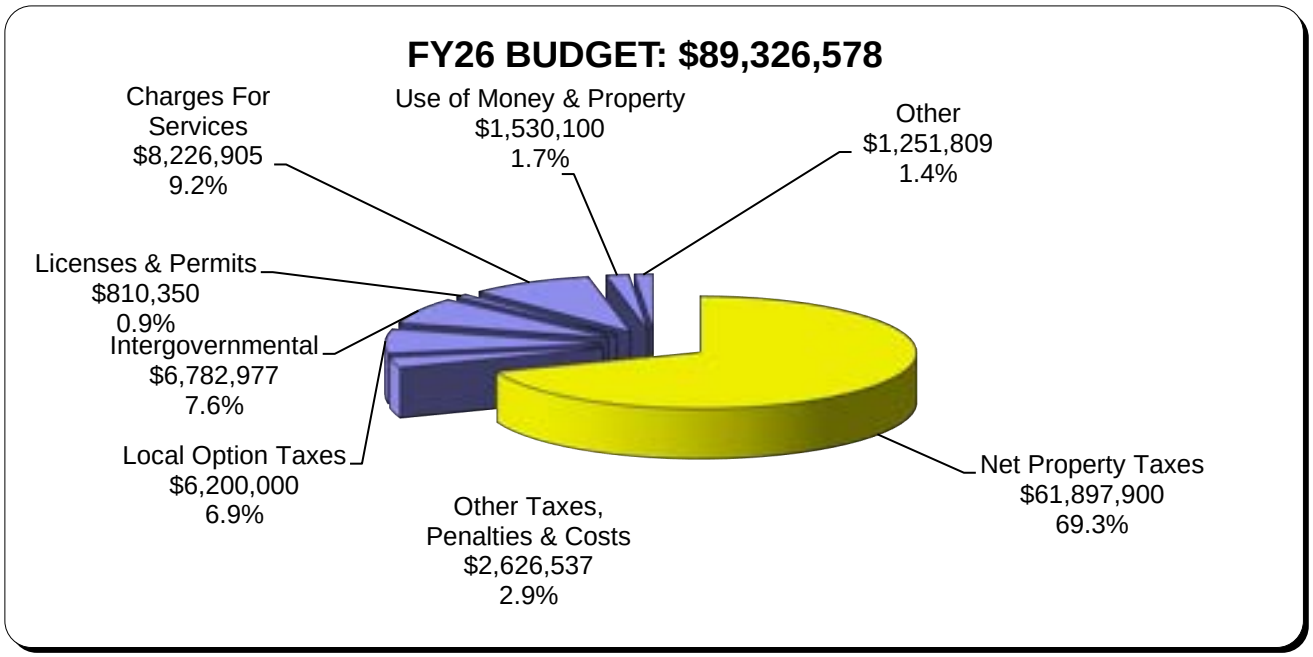
GENERAL FUND
REVENUE SOURCES

	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
Taxes Levied on Property	$ 58,129,679	$ 63,374,570	$ 63,374,570	$ 66,852,499	5.5%
Less: Uncollected Delinquent Taxes-Levy Year	9,991	12,217	12,217	9,990	-18.2%
Less: Credits To Taxpayers	1,531,973	1,476,670	1,476,670	1,531,963	3.7%
Net Current Property Taxes	56,587,715	61,885,683	61,885,683	65,310,546	5.5%
Add: Delinquent Property Tax Revenue	9,991	12,217	12,217	9,990	-18.2%
Total Net Property Taxes	56,597,706	61,897,900	61,897,900	65,320,536	5.5%
Penalties, Interest & Costs On Taxes	904,743	640,000	690,000	640,000	0.0%
Other County Taxes	72,402	86,286	86,286	86,286	0.0%
Total Other Taxes, Penalties & Costs	977,145	726,286	776,286	726,286	0.0%
Local Option Taxes	6,295,448	6,200,000	6,200,000	6,200,000	0.0%
Utility Tax Replacement Excise Tax	1,731,357	1,900,251	1,900,251	2,058,879	8.3%
Intergovernmental:					
State Grants & Reimbursements	1,865,615	1,758,912	1,848,932	1,804,273	2.6%
State Credits Against Levied Taxes	1,531,973	1,476,670	1,476,670	1,531,963	3.7%
State / Federal Pass Thru	1,238,223	1,214,855	1,723,505	1,427,505	17.5%
Other State Credits	1,840,749	1,634,047	1,633,994	1,467,489	-10.2%
Federal Grants & Entitlements	4,852	10,000	8,500	-	-100.0%
Contr & Reimb From Other Govts	912,160	679,032	618,927	664,408	-2.2%
Payments in Lieu of Taxes	9,481	9,461	9,481	9,500	0.4%
Subtotal Intergovernmental	7,403,053	6,782,977	7,320,009	6,905,138	1.8%
Licenses & Permits	872,156	810,350	874,800	899,800	11.0%
Charges For Services	7,376,636	8,226,905	8,318,131	8,395,055	2.0%
Use of Money & Property	2,572,097	1,530,100	2,128,800	1,660,000	8.5%
Other:					
Fines, Forfeitures & Defaults	1,641,461	1,199,609	1,199,885	1,168,950	-2.6%
Miscellaneous	16,927	24,700	189,460	193,700	684.2%
Total Other	1,658,388	1,224,309	1,389,345	1,362,650	11.3%
Total Revenues before Other Financing Sources	85,483,986	89,299,078	90,805,522	93,528,344	4.7%
Proceeds of Fixed Asset Sales	64,735	7,500	7,500	7,500	0.0%
Proceeds of SBITAs	78,267	-	-	-	N/A
Transfers in from:					
Recorders Management	20,000	20,000	20,000	20,000	0.0%
Total transfers in external funds	20,000	20,000	20,000	20,000	0.0%
GRAND TOTAL REVENUES AND EXTERNAL TRANSFERS IN	85,646,988	89,326,578	90,833,022	93,555,844	4.7%
General Basic tax levy	5,372,450	2,134,397	2,134,397	715,478	-66.5%
GRAND TOTAL REVENUES AND TRANSFERS IN	$ 91,019,438	$ 91,460,975	$ 92,967,419	$ 94,271,322	3.1%

GENERAL FUND REVENUES BY TYPE



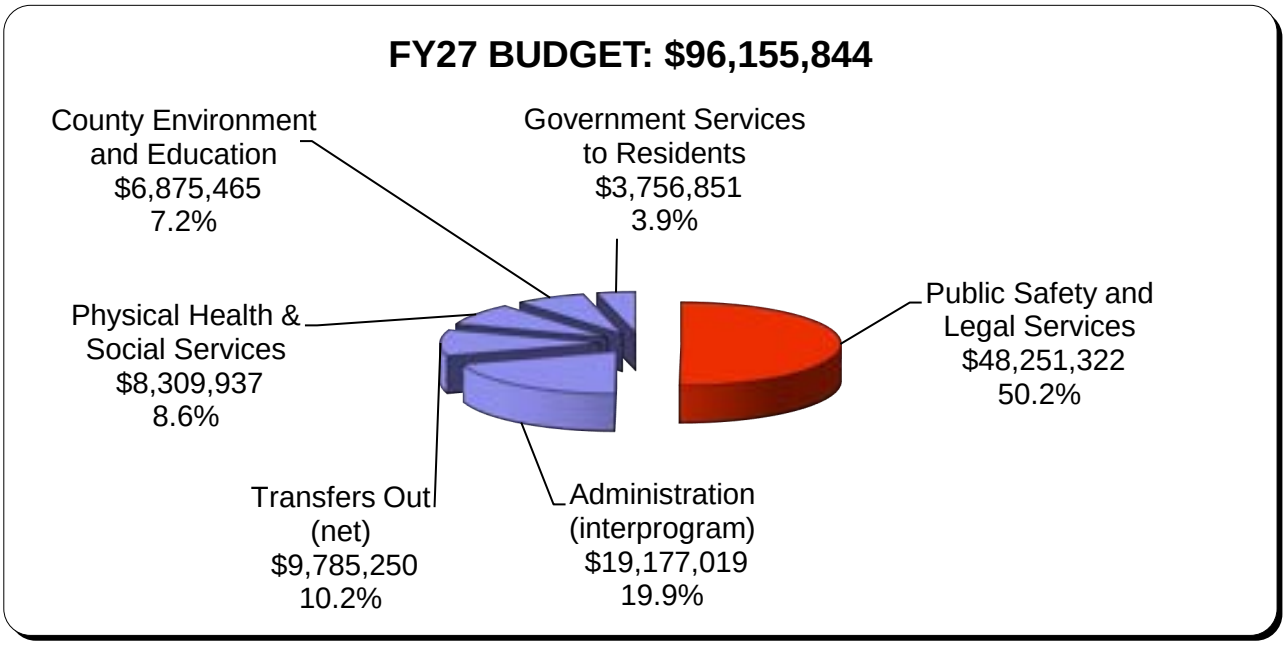
The percentage of revenues received from net property taxes has increased from 69.3% to 69.8% from FY26 to FY27. This increase is because the County increased the general fund levy through a commitment to keep the urban tax to a minimal adjustment to pay for salaries, benefits and public safety costs. Additionally, internal transfers and intergovernmental revenues in dollars have flattened or declined in relation to the overall budgeted dollar change. Overall revenues have grown at 4.7% due to property valuation and rate change.



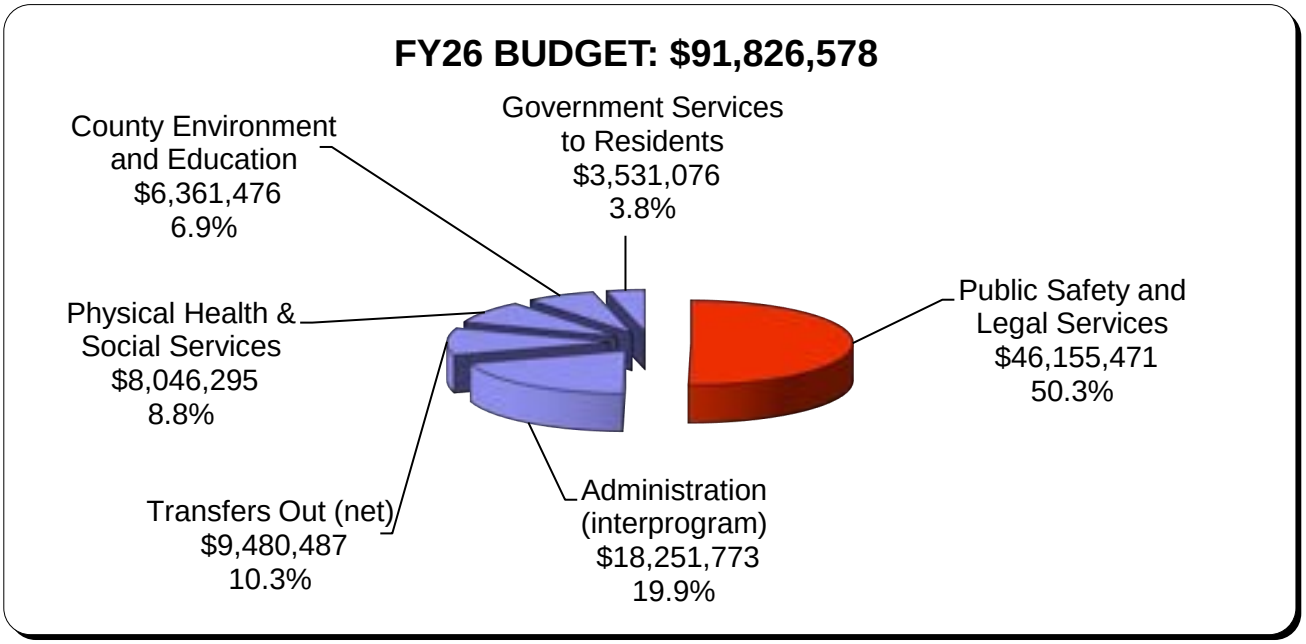
GENERAL FUND EXPENDITURES
BY SERVICE AREA

SERVICE AREA	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
Public Safety & Legal Services	$ 42,890,690	$ 46,155,471	$ 46,839,912	$ 48,251,322	4.5%
Physical Health & Social Services	6,641,511	8,046,295	8,456,128	8,309,937	3.3%
County Environment & Education	5,607,689	6,361,476	6,461,909	6,875,465	8.1%
Government Services to Residents	2,869,584	3,531,076	3,525,501	3,756,851	6.4%
Administration (interprogram)	16,873,845	18,251,773	18,109,463	19,177,019	5.1%
SUBTOTAL BEFORE TRANSFERS	74,883,319	82,346,091	83,392,913	86,370,594	4.9%
Transfers out to:					
Secondary Roads	1,107,000	1,205,000	1,205,000	1,265,250	5.0%
Capital Improvements	9,541,387	6,205,487	6,903,088	6,400,000	3.1%
Vehicle Replacement	550,000	650,000	650,000	700,000	7.7%
MEDIC EMS	600,000	1,420,000	1,420,000	1,420,000	0.0%
Total transfers	11,798,387	9,480,487	10,178,088	9,785,250	3.2%
TOTAL EXPENDITURES AND EXTERANAL TRANSFERS OUT	86,681,706	91,826,578	93,571,001	96,155,844	4.7%
Transfers out (Internal):					
General Supplemental	5,372,450	2,134,397	2,134,397	715,478	-66.5%
GRAND TOTAL EXPENDITURES AND TRANSFERS OUT	$ 92,054,156	$ 93,960,975	$ 95,705,398	$ 96,871,322	3.1%

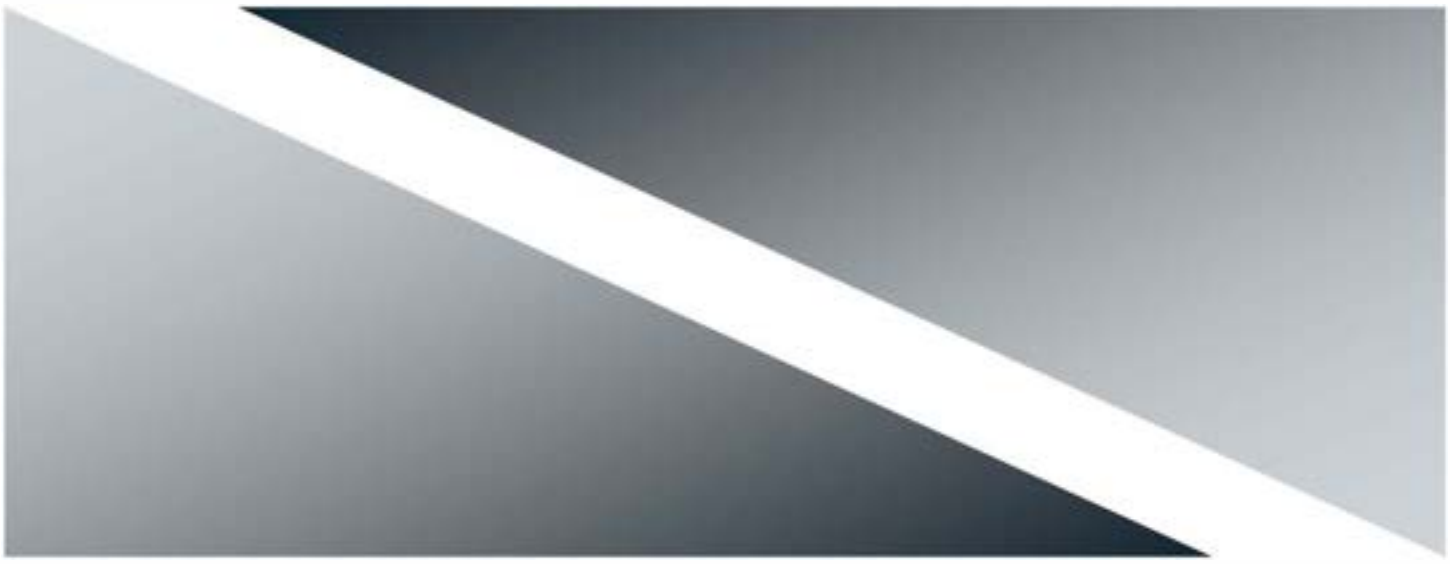
GENERAL FUND EXPENDITURES BY SERVICE AREA



This graph shows that the single largest General Fund expense category is for Public Safety & Legal Services costs. The amount for transfers out includes countywide property tax funding for the Seconday Roads budget and supplemental services including benefits.



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Major Governmental Funds



ARPA GRANT FUND

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

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



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

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

Project (continued)	SLFRF Project Category	Strategic Plan Category	Current Budgeted Amount	Fiscal Years
Davenport West Locust Sewer Connectivity	5.2 Clean Water: Centralized Wastewater Collection and Conveyance	Financially Responsible Government	$1,600,000	2024
Conservation Sewer	5.2 Clean Water: Centralized Wastewater Collection and Conveyance	Financially Responsible Government	$2,388,834	2023-2026
Mt. Joy	5.6 Clean Water: Storm Water	Financially Responsible Government	$6,590,941	2025-2026
Park View	5.6 Clean Water: Storm Water	Financially Responsible Government	$1,961,502	2025-2026
Reallocated Capital	6.1 Provision of Government Services	Financially Responsible Government	$6,273,410	2023-2024
COOP / COG	6.1 Provision of Government Services	Financially Responsible Government	$3,726,590	2023-2024
	TOTAL		**$33,592,150**	

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

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



ARPA GRANT FUND
FUND STATEMENT

	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Intergovernmental	$ 6,885,965	$ 3,752,960	$ 5,763,544	$ -	-100.0%
Use of Property and Money	627,607	432,000	317,600	242,300	-43.9%
Total Revenues & Other Sources	7,513,572	4,184,960	6,081,144	242,300	-94.2%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
County Environment and Education	$ 1,427,162	$ 150,517	$ 575,000	$ -	-100.0%
Subtotal Expenditures	1,427,162	150,517	575,000	-	-100.0%
Other Financing Uses:					
Operating Transfers Out					
Secondary Roads	3,659,522	3,602,443	4,892,922	749,900	-79.2%
Capital Improvements	1,799,281	-	297,084	1,070,000	N/A
MEDIC EMS	-	-	-	800,000	N/A
Total Transfers Out	5,458,803	3,602,443	5,190,006	2,619,900	-27.3%
Total Expenditures & Other Uses	6,885,965	3,752,960	5,765,006	2,619,900	-30.2%
Excess of Revenues & Other Sources over(under) Expenditures & Other Uses	627,607	432,000	316,138	(2,377,600)	-650.4%
Beginning Fund Balance - July 1	$ 1,876,626	$ 2,382,526	$ 2,504,233	$ 2,820,371	18.4%
Ending Fund Balance - June 30	$ 2,504,233	$ 2,814,526	$ 2,820,371	$ 442,771	-84.3%

SECONDARY ROADS FUND

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

Fiscal Year	Road Use Tax Revenues
2017-18	$4,110,946
2018-19	$4,336,309
2019-20	$4,497,873
2020-21	$4,885,043
2021-22	$4,626,627
2022-23	$4,803,897
2023-24	$4,864,893
2024-25	$4,953,128
2025-26 Projected	$4,908,717
2026-27 Budgeted	$4,929,678

In any one year, the maximum levy amount from the General Basic Fund cannot exceed the equivalent of a tax of sixteen and seven-eighths cents ($0.16875) per thousand dollars of assessed value of all taxable property in the County. The maximum levy amount, in any one year, from the Rural Services Basic Fund cannot exceed the equivalent of a tax of three dollars and three-eighths cents ($3.00375) per thousand dollars of assessed value on all taxable property not located within the corporate limits of a city (i.e. Townships). However, due to recent legislation, the County is not able to reach the prior levy split between the General Basic and Rural Basic levies. The Rural Levy in the current year was increased to compensate for prior year reductions and maintain a 72% rural and 28% urban split of funding.

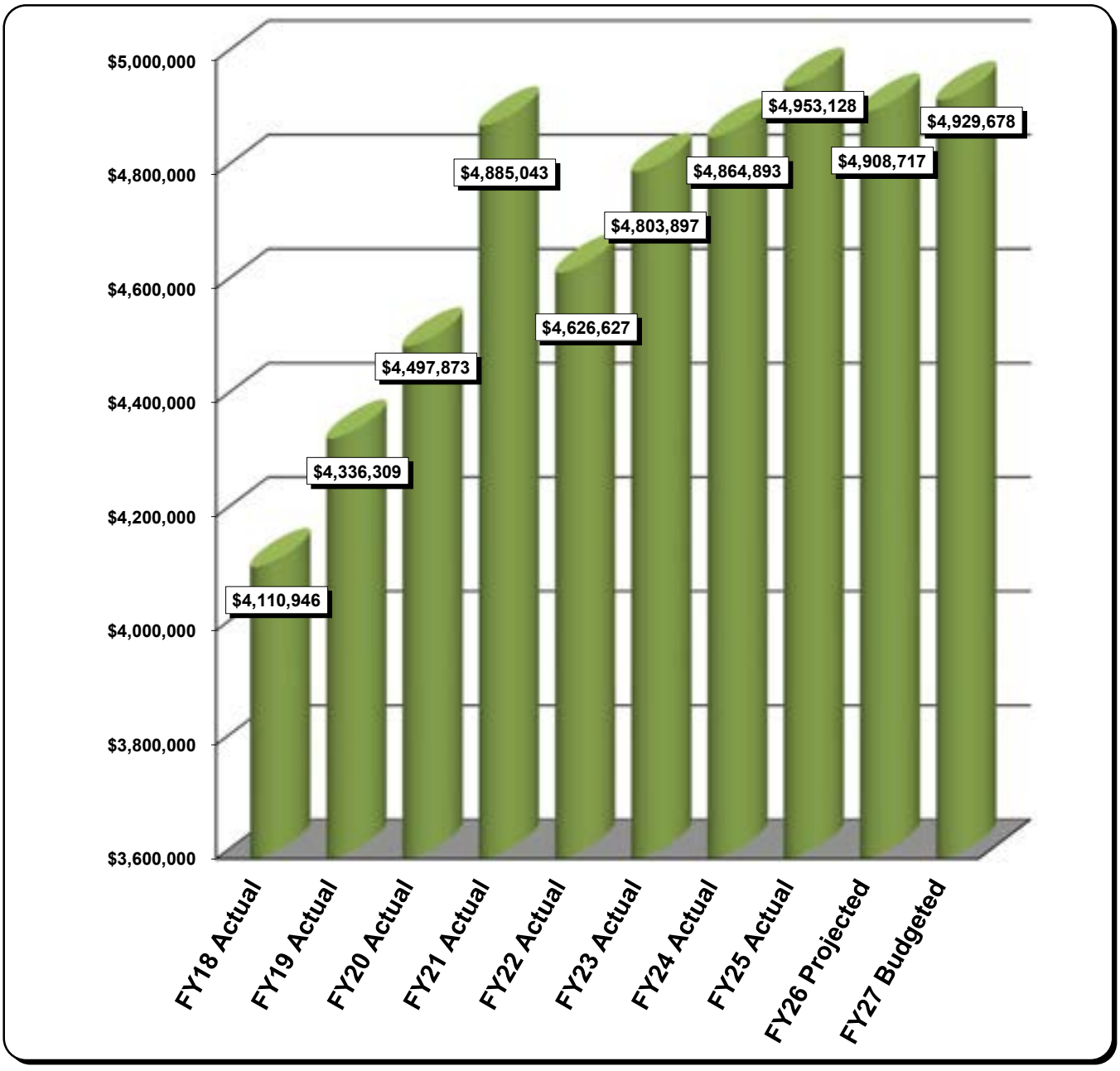
Current Iowa Code allocates RUT-funding-based formula guidelines. The formula provides steady funding for all construction and maintenance projects and helps keep the rural services property tax levy stable. RUT had a dip in FY11, decreased and leveled off in FY12-FY14, and then the state increased the gasoline tax in March of 2015, which flows through to local governments, funding projects in future years. Road Use Taxes are based upon gallons sold and not current market prices. The state and county estimates are flat due to changing habits to fuel efficient vehicles; however, the estimates continue to perform better than expected. The chart above provides a ten-year history of State Road Use Tax revenues. Finally, for FY27, the urban levy rate is used to compute the transfer amount from the General Basic Fund as $0.10894, or 65% of the maximum $0.16875 levy rate. The rural levy rate is used to compute the transfer amount from the Rural Basic Fund as $2.39, or 80% of the maximum $3.00375 levy rate.

After a number of years of capital construction projects funded by the increase in Road Use Tax revenues, the County is projecting flattening construction projects and have sought special state and federal grants for bridge projects in order to invest in the secondary roads system. The FY27 budget includes the transfers in from interest revenues for the ARPA projects of Mt. Joy and Parkview Clean Water / Storm Water engineering reimbursements.

The County is also planning hot mix asphalt projects (HMA) that will be funded through road use transfers, road use taxes, and state aid. The HMA projects are Y64, 257th Ave. and Wisconsin St., 170th Ave., and 130th Ave. A bridge replacement of 3C Liberty, 9C Hickory Gove will also be budgeted for completion. Finally, a Portland Cement Concrete (PCC) reconstruction will occur at 210th St.—165th Ave. to Holden Drive.

ROAD USE TAX REVENUES

TEN YEAR COMPARISON



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

SECONDARY ROADS FUND

FUND STATEMENT

	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Intergovernmental	$ 4,985,284	$ 4,933,217	$ 4,933,217	$ 5,954,178	20.7%
Licenses & Permits	51,960	30,000	77,000	30,000	0.0%
Charges For Services	10,285	2,000	2,000	2,000	0.0%
Use of Property and Money	590,155	310,300	375,000	286,200	-7.8%
Miscellaneous	55,632	19,100	19,100	19,100	0.0%
Subtotal Revenues	5,693,316	5,294,617	5,406,317	6,291,478	18.8%
Other Financing Sources:					
Operating Transfers In	7,857,522	7,942,443	9,232,922	5,194,040	-34.6%
Proceeds of Fixed Assets Sales	-	10,000	10,000	10,000	0.0%
Total Revenues & Other Sources	13,550,838	13,247,060	14,649,239	11,495,518	-13.2%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Roads & Transportation					
Administration	$ 326,900	$ 367,000	$ 367,000	$ 404,000	10.1%
Engineering	735,301	943,000	943,000	841,000	-10.8%
Bridges & Culverts	103,764	295,000	295,000	460,000	55.9%
Roads	2,744,192	3,835,000	3,835,000	3,915,000	2.1%
Snow & Ice Control	338,929	640,000	640,000	665,000	3.9%
Traffic Controls	412,738	557,000	565,000	605,000	8.6%
Road Clearing	456,734	516,000	516,000	571,000	10.7%
New Equipment	417,814	1,000,000	2,200,000	1,000,000	0.0%
Equipment Operation	1,221,048	1,812,000	1,812,000	1,867,000	3.0%
Tools, Materials, Supplies	61,438	133,500	133,500	133,500	0.0%
Real Estate & Buildings	129,777	235,000	235,000	235,000	0.0%
Capital Projects	4,132,163	5,610,000	8,010,000	5,025,000	-10.4%
Subtotal Expenditures	11,080,798	15,943,500	19,551,500	15,721,500	-1.4%
Other Financing Uses:	-	-	-	-	N/A
Total Expenditures & Other Uses	11,080,798	15,943,500	19,551,500	15,721,500	-1.4%
Excess of Revenues & Other Sources over(under) Expenditures & Other Uses	2,470,040	(2,696,440)	(4,902,261)	(4,225,982)	56.7%
Beginning Fund Balance - July 1	$ 9,107,207	$ 4,126,572	$ 11,577,247	$ 6,674,986	61.8%
Ending Fund Balance - June 30	$ 11,577,247	$ 1,430,132	$ 6,674,986	$ 2,449,004	71.2%

DEBT SERVICE FUND

The Debt Service Fund accounts for general obligation bonds that are backed by the full faith and credit of Scott County. As of July 1, 2026, there are two outstanding general obligation bonds that amount to $5,315,000. The first issuance is the 2015A General Obligation County Solid Waste Disposal Bonds. The proceeds of the debt were loaned to the Scott County Waste Commission to finance the renovation and equipment purchase of the multi-use recycling center within the County. The new equipment and renovation enables the center to provide single-stream recycling at a higher volume of business. This issue will be repaid by the Commission. The second issuance is the 2019 General Obligation Communications and Refunding Bonds. This issue refunded the 2009 General Obligation bonds for initial capital acquisition at the Scott Emergency Communication Center and issued $11.8 million in principal and premium to fund new infrastructure and radios from the communication center. The Board committed to purchasing radios for the updated 911 communication system for the entire County, thereby equalizing all property taxpayers' contribution to the system.

Year	Purpose	July 1, 2026 Principal Outstanding	June 30, 2027 Principal Outstanding
2012	General Obligations Solid Waste	$4,415,000	$3,970,000
2019	General Obligation Emergency Equipment Refunding	$900,000	$55,000

The continuing reduction of debt service as well as the increase in taxable base valuation through the debt service levy has enabled the County to fund current operations at a reduced debt service tax rate. The additional debt service levy capacity has allowed the General Fund to continue to pay for operations including salary and benefit adjustments without an increase in the overall tax levy. The increase in rates between fiscal year 2020 and 2021 is related to the 2019 issuance of debt with property taxes to be the source of funding for radios on the new system. The levy rate had increased in FY24 due to a reduced reliance on the E911 surcharge fees. Those fees have reduced due to COVID-19 reductions of wired lines. The reduction in FY25 is related to the retirement of the Public Safety Jail Bonds lease. The rate is now $0.00 as the current debt obligations are funded with E911 surcharge, available fund balance, and the Waste Commission agreement.

Fiscal Year	Tax Base	Debt Services Fund Levy *	Debt Services Fund Levy
2017-18	$8,765,963,649	$1,941,318	$0.22376
2018-19	$9,138,779,386	$1,948,018	$0.21316
2019-20	$9,539,193,699	$1,945,618	$0.20396
2020-21	$9,848,476,685	$3,087,422	$0.31349
2021-22	$10,176,447,456	$3,056,368	$0.30034
2022-23	$10,567,517,506	$3,096,168	$0.29299
2023-24	$10,667,959,444	$3,240,568	$0.30377
2024-25	$11,208,673,499	$3,338,438	$0.29784
2025-26	$11,597,068,216	$262,750	$0.02266
2026-27	$12,141,955,557	-	-

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

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

Scott County has a very small amount of outstanding debt when compared to the legal allowable debt lim-it. The computation of the County's legal debt margin as of July 1, 2026, is as follows:

Assessed Value (100%) January 2025	$23,432,469,721
Debt Limit 5% of Assessed Valuation (Iowa Statutory Limitation)	$1,171,623,486
Bonds Outstanding Debt Margin	$5,315,000
Debt Applicable to Margin	$5,315,000
Legal Debt Margin	$1,166,308,486
Percent of Debt Limit Used	0.45%

The following is a summary of the general obligation bonds outstanding as of July 1, 2026, for the General Obligation Communications and Refunding issue:

Fiscal Year	Principal	Interest	Total	Rate
2026-27	$845,000	$45,000	$890,000	5.00%
2027-28	$55,000	$2,750	$57,750	5.00%
	$900,000	**$47,750**	**$947,750**	

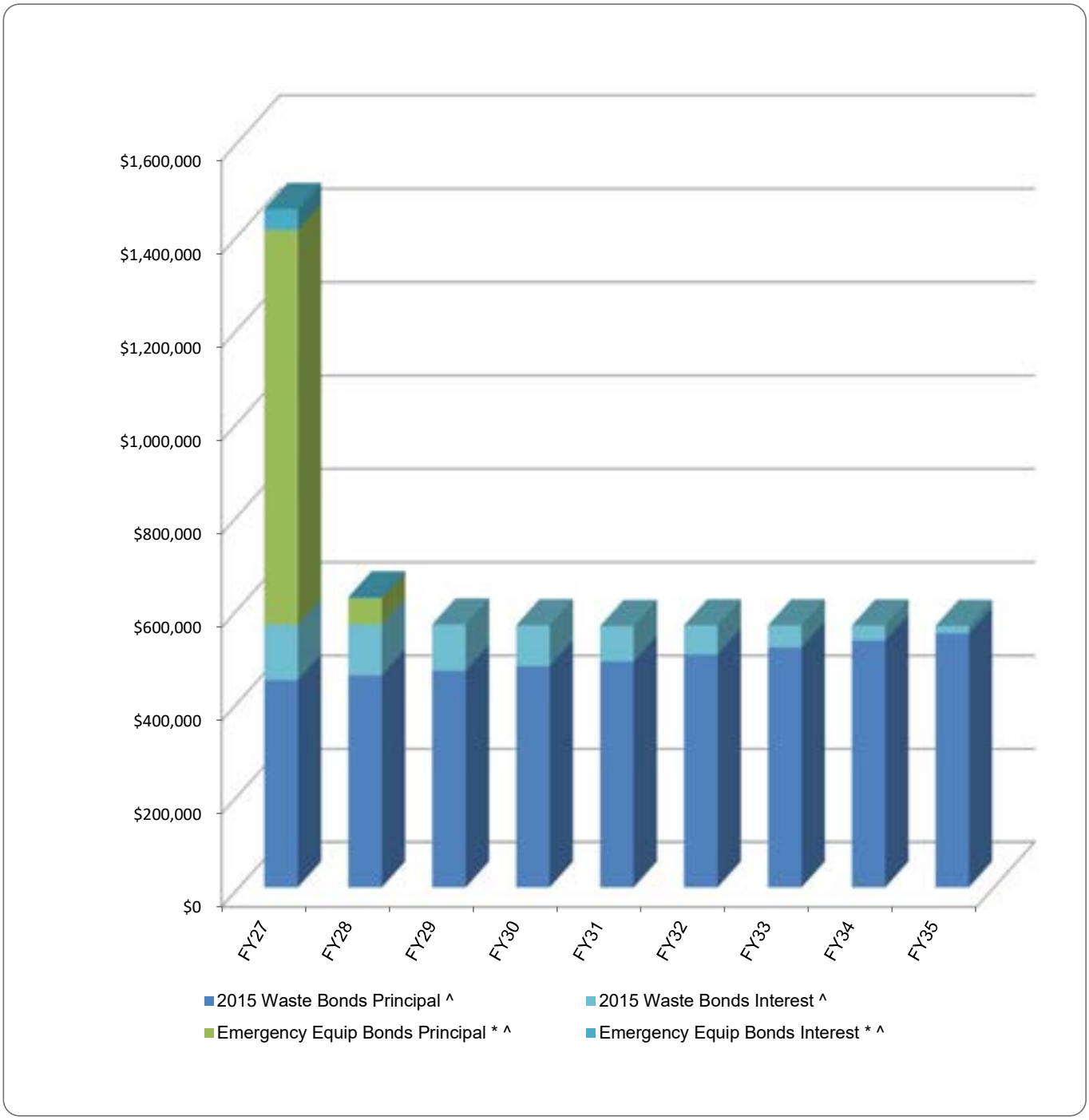
The following is a summary of the general obligation bonds outstanding as of July 1, 2026, for the General Obligation Solid Waste Disposal issue. The debt service of the Solid Waste Disposal issue is paid by the Waste Commission to the County and then re-emitted to the bondholders.

Fiscal Year	Principal	Interest	Total	Rate
2026-27	$445,000	$119,231	$564,231	2.125%
2027-28	$455,000	$109,775	$564,775	2.250%
2028-29	$465,000	$99,538	$564,538	2.500%
2029-30	$475,000	$87,913	$562,913	2.500%
2030-31	$485,000	$76,038	$561,038	2.750%
2031-32 through 2035	$2,090,000	$159,000	$2,249,000	3.000%
	$4,415,000	**$651,495**	**$5,066,495**	

DEBT SERVICE FUND
FUND STATEMENT

	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	$ 3,235,018	$ 255,504	$ 255,504	$ -	-100.0%
Less: Uncollected Delinquent Taxes-Levy Year	526	695	695	-	-100.0%
Less: Credits To Taxpayers	82,453	84,310	84,310	-	-100.0%
Net Current Property Taxes	3,152,039	170,499	170,499	-	-100.0%
Delinquent Property Tax Revenue	526	695	695	-	-100.0%
Other County Taxes	93,517	9,475	9,475	-	-100.0%
Intergovernmental	1,355,267	1,374,348	1,304,348	1,020,231	-25.8%
Use of Property and Money	106,248	21,400	63,800	48,700	127.6%
Subtotal Revenues	4,707,597	1,576,417	1,548,817	1,068,931	-32.2%
Total Revenues & Other Sources	4,707,597	1,576,417	1,548,817	1,068,931	-32.2%
EXPENDITURES & OTHER FINANCING USES					
Debt Service					
Principal Payments	$ 4,530,000	$ 1,620,000	$ 1,620,000	$ 1,290,000	-20.4%
Interest and Fee Payments	395,806	242,081	242,081	169,131	-30.1%
Total Expenditures	4,925,806	1,862,081	1,862,081	1,459,131	-21.6%
Excess of Revenues & Other Sources over(under) Expenditures & Other Uses	(218,209)	(285,664)	(313,264)	(390,200)	36.6%
Beginning Fund Balance - July 1	$ 5,886,051	$ 5,702,480	$ 5,667,842	$ 5,354,578	-6.1%
Ending Fund Balance - June 30	$ 5,667,842	$ 5,416,816	$ 5,354,578	$ 4,964,378	-8.4%

REMAINING OUTSTANDING DEBT
THROUGH MATURITY



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

* Tax Levy
^ Other Sources





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

The County has a true five-year capital program, with projects scheduled through FY31. In FY19, a share of the County's assets and investment moved into the Conservation Department parks and recreation facilities. The FY26 Amendment and FY27 Budget represent the increased investment in information technology projects, long term facilities such as the Treasurer County General Store, ARPA funded projects, and ongoing Secondary Roads projects. The plan for FY27 through FY31 is estimating and placeholding for facility improvements upon adoption of the 2025 facility master plan.

Capital Budget Development Process

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

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

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

Capital Definition and Plan

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

Capitalized assets are assets that exceed $15,000 and have a useful life greater than one year. A threshold of $10,000 is applied to MEDIC EMS assets to comply with GEMT funding requirements. Intangible assets and right-to-use assets have a threshold of $25,000. Examples include on-premise software or subscription information technology arrangements.

Ways to Pay for Capital Improvements

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

The County uses the following ways to pay for governmental capital improvements for FY27:

Fund	Description	2027 Budgeted Amounts	Impacts
Capital	Gaming Taxes on gross revenues	$850,000	Dedicated revenue resource to fund capital projects; dependent on gross volume of tax receipts.
Capital	Intergovernmental	$255,000	Grant for specific project. FY 2027 amount is for Reimbursement from other governments, including the State of Iowa.
Capital	Use of Money & Property	$358,800	Estimated revenue based on interest earnings; interest earnings are based on cash available for investment and market rates.
Capital	Miscellaneous	$30,000	Miscellaneous donations and reimbursements.
Capital	Operating Transfer In – Conservation Equipment	$1,000,000	Use of sub-fund equity; available based on sub-fund account balance.
Capital	Operating Transfer In – Conservation CIP Reserve	$1,395,650	Use of sub-fund equity; available based on sub-fund account balance.
Capital	Sale of Capital Assets	$101,000	Reinvestment of capital dollars through the timely disposition of assets that have reached the intended useful life. Dependent on market value of assets disposed.

The County uses the following ways to pay for capital improvements for FY27:

Fund	Description	2027 Budgeted Dollars	Impacts
Capital	Operating Transfer in – General Basic	$3,500,000	Transfers from General fund to support capital development. Money is transferred as available in a pay-as-you-go funding model. Available resources from the general fund are budgeted for transfer. Any decline in general property tax revenue or levy may decrease contribution. -$1,200,000 General conservation improvements -$2,300,000 General capital improvements – technology and buildings
Capital	Operating Transfer In – General Basic Budget Savings / Special	$2,900,000	Transfer is made in current budget year based upon General Fund surplus fund balance as of previous fiscal year end close or restricted fund balance. -$2,600,000 estimate of FY26 savings -$300,000 allocation of FY26 revenues for conservation purposes
Capital	Debt issued – SBITA	$1,065,000	An estimate of long term contracts issued for subscription based information technology arrangements for capital asset development.
Secondary Roads	General operating revenues – Road Use Tax; County property tax transfer	$5,025,000	Equal to intended capital plan; Planned projects are dependent on operating revenue and equity of Secondary Roads Fund. -$1,000,000 Equipment -$4,025,000 Construction Projects
Secondary Roads	Contributed Capital and Grant Reimbursement	$3,800,000	Capital funding for Secondary Road Projects. -$1,000,000 Bridge funding, 80% Grant Reimbursement -$2,800,000 Contributed Capital from the state

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



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

The County is currently using only 0.65% of its allowable legal debt margin consisting of two general bond issues as of July 1, 2025. These outstanding bond issues are described further under the Debt Service Fund section of this document. In FY16, the County issued $8.215 million in Solid Waste Disposal Bonds to finance a single stream recycling center and equipment. In FY20, the County issued General Obligation Communication and Refunding Bonds of $11.780 million to current refund the 2009 issue and provide new capital for radio tower infrastructure and endpoint radios. The Emergency Equipment Bonds created assets for the Scott Emergency Communication Center, a blended component unit of the County.

Upcoming Capital Projects

The governmental capital improvement budget totals $17,975,150 for FY27, with 49% or $8,734,500 for general projects; 28% or $5,025,000 for Secondary Roads projects; 4% or $700,000 for vehicle acquisition; and 20% or $3,515,650 for Conservation parks and recreation projects. These categories reconcile to the Capital Projects function of the County governmental activities as a whole. The Capital Plan is moving into stages of long-term capital improvements for buildings and technology.



The County had taken on a significant building capital project after many years, completing a long-term capital improvement project of a new Youth Justice and Rehabilitation Center (YJRC) with a continuity of government and operations center. The new YJRC includes 36 licensed beds for youth and non-detention programming services. There is limited cell modification to complete in FY27 after initial use of the facility.

The continuity of government and operations area provides approximately 7,000 square feet of flexible workspace in times of emergency or additional space needs.

The County has enacted a building capital development of a new Treasurer's Office General Store after it was determined the current leased facility would not meet its current needs. A new store-front condo was purchased in 2025 and $2.2 million was budgeted for development in the FY26 budget amendment and FY27 capital plan. The County intends to move into the new location in November 2026.

Building projects in FY27 include $1,000,000 for jail HVAC and associated controls and boiler replacement. The County has also budgeted $650,000 toward a joint public safety bay for the use of ambulance service delivery within underserved areas of the County.

FY27 will dedicate $4,377,500 of $8,734,500 toward technology and equipment acquisition. Non-routine technology and equipment projects include: election equipment and printers, event notification software, jail wiring, public safety rifles, budget software, and information technology service management software. The FY27 budget will be amended for any subscription-based contracts incurred over the fiscal year.

The general capital improvements budget of $8,734,500 is supported by fund balances from the General Fund general savings and current property tax transfers. General Fund transfers are made for one-time projects if and when the general fund balance exceeds the minimum balance requirement as set forth in the County's Financial Management Policies. The Capital Improvement Fund is supported by gaming revenues, which have flattened based on COVID-19 impacts, changes in land-based casinos, and new gaming opportunities such as sportsbook gaming. Gaming taxes are estimated as an additional $850,000 for 2027. The gaming taxes may retract in future years if a new casino is built by the City of Cedar Rapids, Iowa, about 60 miles away from Scott County.

The local Secondary Roads capital program totals $5,025,000 for construction projects, a decrease from fiscal year 2026, but takes advantage of matching grants from the State of Iowa. The County Engineer develops projects based upon the increased revenue structure from the $0.10 gasoline tax that was enacted in March 2015 and future state and federal aid financing. Now that more consistent revenue funding and volume has been identified, major projects for FY26 include the hot mix asphalt resurfacing on F45 (180th Ave to 240th Ave), 275th Street, and 278th Ave. $300,000 is dedicated to a bridge replacement of 22F in Liberty Township. Additionally, $3,602,443 of ARPA funds are allocated to the Secondary Roads Fund for clean water and conveyance within Mount Joy.

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



The Conservation Department capital plan for FY27 totals $3,515,650. Conservation capital projects include pool house capital maintenance, trails, and a storage barn within Scott County Park ($300,000). The major project will include a new campground at the Park Terrace site costing approximately $1,180,650 and road and parking lot resurfacing leading to the campground of $1,050,000. Conservation also has designated a portion, $360,000, for small equipment and vehicles.





Preliminary Improvement Plans

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

Operating Impacts

Most capital projects are designed to renew long historical assets of the County and may incur new maintenance fees. The 2027 budget now includes additional operating costs of the Treasurer General Store; of approximately $130,000 in new utility fees and charges. Additionally, certain projects such as subscription-based technology arrangements may be initiated as capital but may come with and operational component of debt service in future years. The Terrace Park Campground will eventually add new camping revenue from site rentals but will take a number of years to recover the new investment costs. These facilities will generate facility / unit rentals that meet or exceed the costs of maintenance or general staffing. The technology projects will add to operational costs through new maintenance agreement contracts.

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

Capital Project Detail and Plan

The pages that follow list the individual capital projects planned for the next five years in addition to last year's actual projects and the current year’s revised projects. Some projects originally planned for FY25 were moved to FY26 and beyond due to timing, budget constraints, or longer planning procedures required.

CAPITAL PROJECTS FUND SUMMARY
FUND STATEMENT

	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Other County Taxes	$ 812,248	$ 850,000	$ 850,000	$ 850,000	0.0%
Intergovernmental	53,162	5,000	5,000	255,000	5000.0%
Use of Money & Property	685,295	529,200	470,200	358,800	-32.2%
Miscellaneous	91,319	30,000	30,000	30,000	0.0%
Subtotal Revenues	1,642,024	1,414,200	1,355,200	1,493,800	5.6%
Other Financing Sources:					
Debt Issued - SBITA	143,537	1,425,000	3,252,500	1,065,000	-25.3%
Operating Transfers In					
General Basic	10,091,387	6,855,487	7,553,088	7,100,000	3.6%
Recorder's Record Mgt	25,000	-	-	-	N/A
ARPA Grant	1,799,281	-	297,084	1,070,000	N/A
Capital Improvement (General)	-	-	-	-	N/A
Conservation Equipment	386,471	350,000	-	1,000,000	185.7%
Conservation CIP Reserve	-	1,171,602	1,019,433	1,395,650	19.1%
Total Transfers In	12,302,139	8,377,089	8,869,605	10,565,650	26.1%
Proceeds of Fixed Asset Sales	157,055	143,000	155,000	101,000	-29.4%
Total Revenues & Other Sources	14,244,755	11,359,289	13,632,305	13,225,450	16.4%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Capital Projects	$ 9,693,990	$ 15,436,102	$ 14,757,000	$ 12,950,150	-16.1%
Subtotal Expenditures	9,693,990	15,436,102	14,757,000	12,950,150	-16.1%
Other Financing Uses:					
Operating Transfers Out					
General Fund	-	-	-	-	N/A
MEDIC EMS Fund	500,000	500,000	500,000	500,000	0.0%
Conservation Equipment Fund	-	-	-	-	N/A
Conservation CIP Reserve	371,585	-	-	1,000,000	N/A
Capital Improvements	14,886	1,521,602	1,019,433	1,395,650	-8.3%
Total Transfers Out	886,471	2,021,602	1,519,433	2,895,650	43.2%
Total Expenditures & Other Uses	10,580,461	17,457,704	16,276,433	15,845,800	-9.2%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	3,664,294	(6,098,415)	(2,644,128)	(2,620,350)	-57.0%
Beginning Fund Balance - July 1	$ 13,939,389	$ 13,177,959	$ 17,603,683	$ 14,959,555	13.5%
Ending Fund Balance - June 30	$ 17,603,683	$ 7,079,544	$ 14,959,555	$ 12,339,205	74.3%

CAPITAL PROJECTS (GENERAL) FUND
FUND STATEMENT

	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Other County Taxes	$ 812,248	$ 850,000	$ 850,000	$ 850,000	0.0%
Intergovernmental	53,162	5,000	5,000	255,000	5000.0%
Use of Money & Property	530,087	442,400	364,600	278,200	-37.1%
Miscellaneous	42,129	-	-	-	N/A
Subtotal Revenues	1,437,626	1,297,400	1,219,600	1,383,200	6.6%
Other Financing Sources:					
Debt Issued - SBITA	143,537	1,425,000	3,252,500	1,065,000	-25.3%
Operating Transfers In					
General Basic	9,541,387	6,205,487	6,903,088	6,400,000	3.1%
Recorder's Record Mgt	25,000	-	-	-	N/A
ARPA Grant Fund	1,799,281	-	297,084	1,070,000	N/A
Conservation Equipment	14,886	-	-	-	N/A
Conservation CIP Reserve	-	1,171,602	1,019,433	1,395,650	19.1%
Total Transfers In	11,380,554	7,377,089	8,219,605	8,865,650	20.2%
Total Revenues & Other Sources	12,961,717	10,099,489	12,691,705	11,313,850	12.0%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Capital Projects	$ 9,068,200	$ 14,936,102	$ 14,257,000	$ 12,250,150	-18.0%
Subtotal Expenditures	9,068,200	14,936,102	14,257,000	12,250,150	-18.0%
Other Financing Uses:					
MEDIC EMS	500,000	500,000	500,000	500,000	0.0%
CIP - Conservation CIP Reserve	371,585	-	-	-	N/A
Total Expenditures & Other Uses	9,939,785	15,436,102	14,757,000	12,750,150	-17.4%
Excess of Revenues & Other Sources over(under) Expenditures & Other Uses	3,021,932	(5,336,613)	(2,065,295)	(1,436,300)	-73.1%
Beginning Fund Balance - July 1	$ 11,265,810	$ 10,970,280	$ 14,287,742	$ 12,222,447	11.4%
Ending Fund Balance - June 30	$ 14,287,742	$ 5,633,667	$ 12,222,447	$ 10,786,147	91.5%

BOND ISSUANCE FUND
FUND STATEMENT

	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Use of Money & Property	$ -	$ -	$ -	$ -	N/A
Subtotal Revenues	-	-	-	-	
Other Financing Sources:					
Bond Sale Proceeds	-	-	-	-	N/A
Bond Premium	-	-	-	-	N/A
Operating Transfers In					
General Basic	-	-	-	-	N/A
Total Transfers In	-	-	-	-	N/A
Total Revenue & Other Sources	-	-	-	-	N/A
EXPENDITURES & OTHER FINANCING USES					
Operating:	$ -	$ -	$ -	$ -	N/A
Other Financing Uses:					
Operating Transfers Out					
Capital Improvements	-	-	-	-	N/A
Total Transfers Out	-	-	-	-	N/A
Total Expenditures & Other Uses	-	-	-	-	N/A
Excess of Revenues & Other Sources over(under) Expenditures & Other Uses	-	-	-	-	N/A
Beginning Fund Balance - July 1	$ -	$ -	$ -	$ -	N/A
Ending Fund Balance - June 30	$ -	$ -	$ -	$ -	N/A

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VEHICLE REPLACEMENT FUND
FUND STATEMENT

	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Other County Taxes	$ -	$ -	$ -	$ -	N/A
Use of Money & Property	16,220	8,800	11,200	8,600	-2.3%
Subtotal Revenues	16,220	8,800	11,200	8,600	-2.3%
Other Financing Sources:					
Transfer - From General Basic	550,000	650,000	650,000	700,000	7.7%
Proceeds of Fixed Asset Sales	96,575	25,000	25,000	25,000	0.0%
Total Revenues & Other Sources	662,795	683,800	686,200	733,600	7.3%
EXPENDITURES & OTHER FINANCING USES					
Operating - Vehicles:	$ 625,790	$ 500,000	$ 500,000	$ 700,000	40.0%
Excess of Revenues & Other Sources over(under) Expenditures & Other Uses	37,005	183,800	186,200	33,600	-81.7%
Beginning Fund Balance - July 1	$ 242,783	$ 130,083	$ 279,788	$ 465,988	258.2%
Ending Fund Balance - June 30	$ 279,788	$ 313,883	$ 465,988	$ 499,588	59.2%

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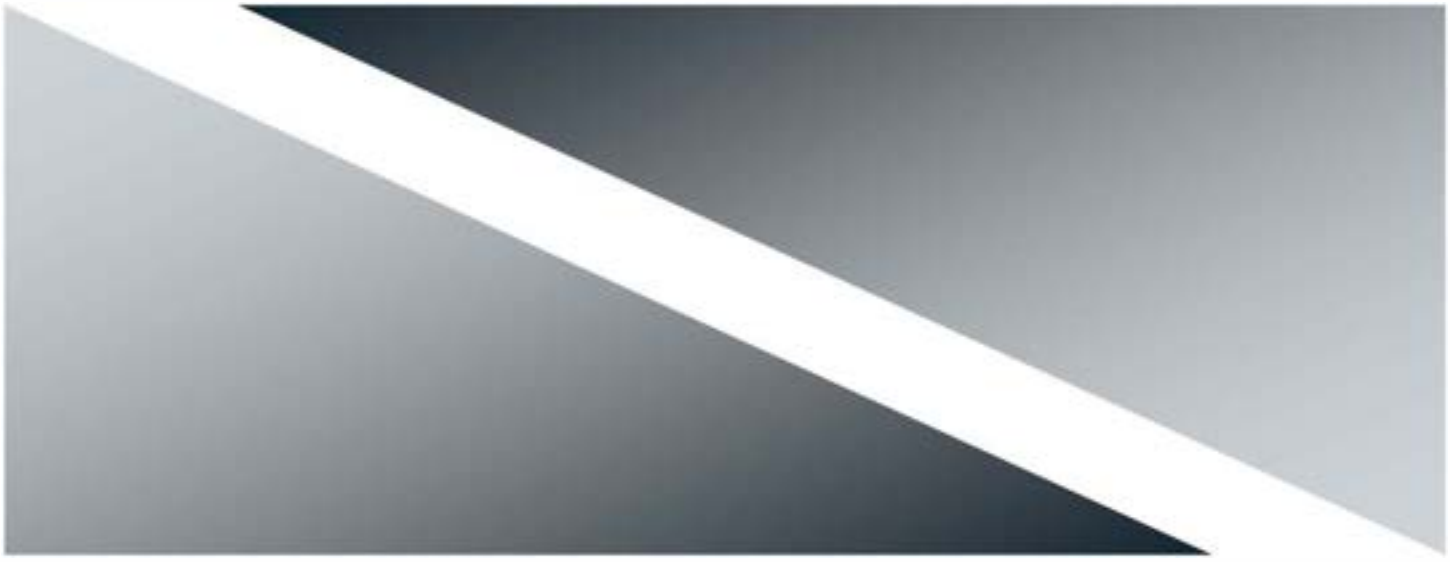
CONSERVATION EQUIPMENT RESERVE FUND
FUND STATEMENT

	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Use of Property and Money	$ 66,860	$ 37,500	$ 44,000	$ 33,600	-10.4%
Miscellaneous	-	-	-	-	N/A
Subtotal Revenues	66,860	37,500	44,000	33,600	-10.4%
Other Financing Sources:					
Operating Transfers In					
General CIP	-	-	-	-	N/A
Proceeds of Fixed Asset Sales	60,480	118,000	130,000	76,000	-35.6%
Total Revenues & Other Sources	127,340	155,500	174,000	109,600	-29.5%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Other Financing Uses:					
Operating Transfers Out					
General Basic	$ -	$ -	$ -	$ -	N/A
Conservation - CIP	-	-	-	1,000,000	N/A
General CIP	14,886	350,000	-	-	-100.0%
Total Transfers Out	14,886	350,000	-	1,000,000	185.7%
Total Expenditures & Other Uses	14,886	350,000	-	1,000,000	185.7%
Excess of Revenues & Other Sources over(under) Expenditures & Other Uses	112,454	(194,500)	174,000	(890,400)	357.8%
Beginning Fund Balance - July 1	$ 1,169,334	$ 1,294,334	$ 1,281,788	$ 1,455,788	12.5%
Ending Fund Balance - June 30	$ 1,281,788	$ 1,099,834	$ 1,455,788	$ 565,388	-48.6%

CONSERVATION CIP RESERVE FUND
FUND STATEMENT

	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Use of Property and Money	$ 72,128	$ 40,500	$ 50,400	$ 38,400	-5.2%
Miscellaneous	49,190	30,000	30,000	30,000	0.0%
Subtotal Revenues	121,318	70,500	80,400	68,400	-3.0%
Other Financing Sources:					
Operating Transfers In					
General - Basic	-	-	-	-	N/A
Conservation - Equipment Reserve	371,585	350,000	-	1,000,000	185.7%
General CIP	-	-	-	-	N/A
Total Transfers In	371,585	350,000	-	1,000,000	185.7%
Total Revenues & Other Sources	492,903	420,500	80,400	1,068,400	154.1%
EXPENDITURES & OTHER FINANCING USES					
Operating:	$ -	$ -	$ -	$ -	N/A
Other Financing Uses - Transfer to General CIP	-	1,171,602	1,019,433	1,395,650	19.1%
Total Expenditures & Other Uses	-	1,171,602	1,019,433	1,395,650	19.1%
Excess of Revenues & Other Sources over(under) Expenditures & Other Uses	492,903	(751,102)	(939,033)	(327,250)	-56.4%
Beginning Fund Balance - July 1	$ 1,261,462	$ 783,262	$ 1,754,365	$ 815,332	4.1%
Ending Fund Balance - June 30	$ 1,754,365	$ 32,160	$ 815,332	$ 488,082	1417.7%

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Five-Year Capital Project Plan



	FY25 Actual	FY26 Budget	FY26 YTD	FY26 Amendment	FY27 Plan
APPROPRIATION SUMMARY					
Buildings & Grounds	$ 5,011,370	$ 4,567,000	$ 184,820	$ 3,682,000	$ 4,307,000
Technology & Equipment Acquisition	1,211,868	7,877,500	988,690	7,896,000	4,377,500
Other Projects	50,000	50,000	-	50,000	50,000
Subtotal General CIP	**6,273,238**	**12,494,500**	**1,173,510**	**11,628,000**	**8,734,500**
Conservation CIP Projects	2,757,967	2,471,602	1,444,353	2,629,000	3,515,650
Subtotal Projects Paid from General CIP Fund	**9,031,205**	**14,966,102**	**2,617,863**	**14,257,000**	**12,250,150**
Vehicle Acquisition Sub Fund	625,790	500,000	238,115	500,000	700,000
Bond Issuance Sub Fund	-	-	-	-	-
Secondary Roads Fund Equipment (operations function)	417,814	1,000,000	1,328,408	2,200,000	1,000,000
			-	-	
Secondary Roads Fund Construction Projects	4,132,163	5,890,000	5,551,890	8,010,000	4,025,000
Total All Capital Projects - Governmental Funds	**$ 14,206,972**	**$ 22,356,102**	**$ 9,736,276**	**$ 24,967,000**	**$ 17,975,150**
MEDIC EMS Fund	486,610	1,882,500	508,358	2,169,500	1,745,000
Golf Fund	623,911	246,000	130,341	399,055	225,000
Total Enterprise Funds	**1,110,521**	**2,128,500**	**638,699**	**2,568,555**	**1,970,000**
Total All Funds	**$ 15,317,493**	**$ 24,484,602**	**$ 10,374,975**	**$ 27,535,555**	**$ 19,945,150**

REVENUE SUMMARY	FY25 Actual	FY26 Budget	FY26 YTD	FY26 Amendment	FY27 Plan
Gaming Taxes - Davenport	499,365	$ 500,000	$ 246,268	$ 500,000	$ 500,000
Gaming Taxes - Bettendorf	312,882	350,000	176,270	350,000	350,000
Interest Income	530,086	442,400	106,783	364,600	278,200
Interest Income - Sub Fund	138,987	78,000	28,974	94,400	72,000
State Grants & Reimbursements	16,162	5,000	-	5,000	5,000
State Grants & Reimbursements - Sub Fund	-	-	-	-	250,000
Contributions From Local Entities	-	-	-	-	-
Sale of Assets	-	-	-	-	-
Sale of Assets - Sub Fund	60,480	118,000	73,645	130,000	76,000
DNR Reimbursement - Lost Grove Lake	-	30,000	-	30,000	30,000
Miscellaneous (Donations, Refunds)	42,129	-	-	-	-
Miscellaneous (Donations, Refunds) - Sub Fund	49,191	-	9,043	-	-
Issuance of IT Subscription Debt	-	-	-	-	-
Subscription Proceeds - Other Financing Source	143,537	1,425,000	-	3,252,500	1,065,000
Transfers					
From General Basic Fund - Cons	1,000,000	1,000,000	-	1,000,000	1,200,000
From General Basic Fund - Budget Savings / Special	5,644,787	2,500,000	-	3,197,601	2,600,000
From General Basic Fund - Restricted		-	-	-	-
From General Basic Fund - Budget Savings / Conservation	300,000	300,000	-	300,000	300,000
From General Basic Fund - Tax Levy	1,970,000	1,970,000	-	1,970,000	2,300,000
From General Basic Fund - Tax Levy	626,600	435,487	-	435,487	-
From ARPA Grant Fund - Conservation Trails	632,330	-	-	-	-
From ARPA Grant Fund - Conservation Sewer	1,166,951	-	-	297,084	-
From ARPA Grant Fund - Interest Income - Conservation Engineering	-	-	-	-	420,000
From ARPA Grant Fund - Interest Income - Space Study	-	-	-	-	650,000
From Recorder's Record Mgmt. Fund	25,000	-	-	-	-
To General From - SBITA Financing	-	-	-	-	-
To MEDIC EMS - Capital Financing	(500,000)	(500,000)	-	(500,000)	(500,000)
From / To Conservation Reserves	(356,699)	1,171,602	-	1,019,433	1,395,650
Total Revenues	**$ 12,301,788**	**$ 9,825,489**	**$ 640,983**	**$ 12,446,105**	**$ 10,991,850**
CIP Fund Revenues Over (Under) Expenditures	**3,270,583**	**(5,140,613)**	**(1,976,880)**	**(1,810,895)**	**(1,258,300)**

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APPROPRIATION SUMMARY	Projected FY28	FY29	FY30	FY31	Recurring Needs Per Year	Future Plan Needs
Buildings & Grounds	$ 6,514,500	$ 4,912,000	$ 2,205,500	$ 5,595,000	$ 359,000	$ 73,263,000
Technology & Equipment Acquisition	1,567,500	2,618,820	6,642,500	3,672,500	832,500	8,884,700
Other Projects	50,000	50,000	50,000	50,000	50,000	-
Subtotal General CIP	**8,132,000**	**7,580,820**	**8,898,000**	**9,317,500**	**1,241,500**	**82,147,700**
Conservation CIP Projects	1,306,000	1,433,000	1,450,000	1,450,000	700,000	8,965,000
Subtotal Projects Paid from General CIP Fund	**9,438,000**	**9,013,820**	**10,348,000**	**10,767,500**	**1,941,500**	**91,112,700**
Vehicle Acquisition Sub Fund	700,000	900,000	1,100,000	1,100,000	-	-
Bond Issuance Sub Fund	-	-	-	-	-	-
Secondary Roads Fund Equipment (operations function)	1,000,000	1,000,000	1,000,000	1,000,000	-	-
Secondary Roads Fund Construction Projects	2,200,000	1,400,000	750,000	1,200,000	-	-
Total All Capital Projects - Governmental Funds	**$ 13,338,000**	**$ 12,313,820**	**$ 13,198,000**	**$ 14,067,500**	**$ 1,941,500**	**$ 91,112,700**
MEDIC EMS Fund	2,642,000	1,767,000	2,037,000	4,383,500	1,350,000	2,515,000
Golf Fund	129,000	43,500	50,000	-	-	-
Total Enterprise Funds	**2,771,000**	**1,810,500**	**2,087,000**	**4,383,500**	**1,350,000**	**2,515,000**
Total All Funds	**$ 16,109,000**	**$ 14,124,320**	**$ 15,285,000**	**$ 18,451,000**	**$ 3,291,500**	**$ 93,627,700**

REVENUE SUMMARY	Projected FY28	FY29	FY30	FY31	Recurring Needs Per Year	Future Plan Needs
Gaming Taxes - Davenport	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ -	$ -
Gaming Taxes - Bettendorf	350,000	350,000	350,000	350,000	-	-
Interest Income	20,000	20,000	20,000	20,000	-	-
Interest Income - Sub Fund	30,000	20,000	20,000	20,000	-	-
State Grants & Reimbursements	5,000	5,000	5,000	5,000	-	-
State Grants & Reimbursements - Sub Fund	-	-	-	-	-	-
Contributions From Local Entities	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-
Sale of Assets - Sub Fund	145,000	109,000	100,000	100,000	-	-
DNR Reimbursement - Lost Grove Lake	30,000	30,000	30,000	30,000	-	-
Miscellaneous (Donations, Refunds)	-	-	-	-	-	-
Miscellaneous (Donations, Refunds) - Sub Fund	-	-	-	-	-	-
Issuance of IT Subscription Debt	-	-	-	-	-	-
Subscription Proceeds - Other Financing Source	490,000	265,000	3,515,000	765,000	15,000	2,515,000
			-	-		
Transfers			-			
From General Basic Fund - Cons	1,200,000	1,200,000	1,200,000	1,250,000	-	-
From General Basic Fund - Budget Savings / Special	2,100,000	1,500,000	1,500,000	1,500,000	-	-
From General Basic Fund - Restricted	-	-	-	-	-	-
From General Basic Fund - Budget Savings / Conservation	300,000	300,000	300,000	300,000	-	-
From General Basic Fund - Tax Levy	2,300,000	2,300,000	2,350,000	2,350,000	-	-
From General Basic Fund - Tax Levy	-	-	-	-	-	-
From ARPA Grant Fund - Conservation Trails	-	-	-	-	-	-
From ARPA Grant Fund - Conservation Sewer	-	-	-	-	-	-
From ARPA Grant Fund - Interest Income - Conservation Engineering	-	-	-	-	-	-
From ARPA Grant Fund - Interest Income - Space Study	-	-	-	-	-	-
From Recorder's Record Mgmt. Fund	-	-	-	-	-	-
To General From - SBITA Financing	-	-	-	-	-	-
To MEDIC EMS - Capital Financing	-	-	-	-	-	-
From / To Conservation Reserves	(194,000)	(67,000)	(50,000)	(100,000)	(600,000)	-
Total Revenues	**$ 7,276,000**	**$ 6,532,000**	**$ 9,840,000**	**$ 7,090,000**	**$ (585,000)**	**$ 2,515,000**
CIP Fund Revenues Over (Under) Expenditures	**(2,162,000)**	**(2,481,820)**	**(508,000)**	**(3,677,500)**	**(2,526,500)**	

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	FY25 Actual	FY26 Budget	FY26 YTD	FY26 Amendment	FY27 Plan
Vehicle Replacement Sub Fund					
Revenue Summary					
Interest Income	16,221	8,800	1,237	11,200	8,600
Sale of Assets	96,574	25,000	18,340	25,000	25,000
Transfers					
From General Basic Fund - Tax Levy	550,000	650,000	-	650,000	700,000
Total Revenues	662,795	683,800	19,577	686,200	733,600
Expenditures	625,790	500,000	238,115	500,000	700,000
Vehicle Replacement Revenues Over Expenditures	37,005	183,800	(218,538)	186,200	33,600
CIP Fund Balance Recap					
Beginning Fund Balance	**$ 11,265,811**	**$ 11,257,380**	**$ 14,287,742**	**$ 14,287,742**	**$ 12,222,447**
Net Transfers of Revenues to Sub Funds	**(248,652)**	**(226,000)**	**(111,662)**	**(254,400)**	**(178,000)**
Increase (Decrease)	**3,270,583**	**(5,140,613)**	**(1,976,880)**	**(1,810,895)**	**(1,258,300)**
Ending Net CIP Fund Balance	**14,287,742**	**5,890,767**	**12,199,200**	**12,222,447**	**10,786,147**
Vehicle Replacement Fund Balance	279,788	313,883	61,250	465,988	499,588
Bond Issuance Fund	-	-	-	-	-
Conservation CIP Fund Balance	1,754,365	32,160	1,781,792	815,332	488,082
Conservation Equipment Fund Balance	1,281,788	1,099,834	1,366,023	1,455,788	565,388
Ending Gross CIP Fund Balance	**$ 17,603,683**	**$ 7,336,644**	**$ 15,408,265**	**$ 14,959,555**	**$ 12,339,205**

SCOTT COUNTY
FIVE-YEAR CAPITAL PROJECT PLAN
FY27 BUDGET

	Projected					
	FY28	FY29	FY30	FY31	Recurring Needs Per Year	Future Plan Needs
Vehicle Replacement Sub Fund						
Revenue Summary						
Interest Income	2,000	2,000	2,000	2,000	-	-
Sale of Assets	25,000	25,000	25,000	25,000	-	-
Transfers						
From General Basic Fund - Tax Levy	800,000	800,000	900,000	900,000	-	-
Total Revenues	827,000	827,000	927,000	927,000	-	-
Expenditures	700,000	900,000	1,100,000	1,100,000	-	-
Vehicle Replacement Revenues Over Expenditures	127,000	(73,000)	(173,000)	(173,000)	-	-
CIP Fund Balance Recap						
Beginning Fund Balance	**$ 10,786,147**	**$ 8,419,147**	**$ 5,778,327**	**$ 5,120,327**	**$ -**	**$ -**
Net Transfers of Revenues to Sub Funds	**(205,000)**	**(159,000)**	**(150,000)**	**(150,000)**	**-**	**-**
Increase (Decrease)	**(2,162,000)**	**(2,481,820)**	**(508,000)**	**(3,677,500)**	**-**	**-**
Ending Net CIP Fund Balance	**8,419,147**	**5,778,327**	**5,120,327**	**1,292,827**	**-**	**-**
Vehicle Replacement Fund Balance	626,588	553,588	380,588	207,588	-	-
Bond Issuance Fund	-	-	-	-	-	-
Conservation CIP Fund Balance	912,082	1,009,082	1,089,082	1,219,082	-	-
Conservation Equipment Fund Balance	710,388	780,388	850,388	920,388	-	-
Ending Gross CIP Fund Balance	**$ 10,668,205**	**$ 8,121,385**	**$ 7,440,385**	**$ 3,639,885**	**$ -**	**$ -**

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	FY25 Actual	FY26 Budget	FY26 YTD	FY26 Amendment	FY27 Plan
APPROPRIATION DETAIL INFORMATION					
BUILDINGS & GROUNDS					
Courthouse					
CH HVAC Recommissioning / Controls	$ -	$ -	$ -	$ -	$ -
CH Roof	-	-	-	-	-
CH Switch From Boiler to Forced Air	-	-	-	-	-
CH Cooling Tower Ground and Roof	52,736	-	-	-	-
CH Lower Level Water Remediation	57,042	-	87,535	155,000	-
CH Tracer Controls	-	-	-	-	-
CH Water Heater Replacement	-	-	-	-	-
CH 3rd Floor Refurbishment	-	-	-	250,000	-
CH UPS Replacement - CH / Backup Center	-	200,000	3,429	20,000	180,000
Total Courthouse	**109,778**	**200,000**	**90,964**	**425,000**	**180,000**
Jail					
JL Security System Replacement	-	30,000	2,865	30,000	50,000
JL HVAC Replacement & Controls	-	-	-	-	525,000
JL Support Elevators	-	-	-	-	-
JL Boiler Replacement	-	-	-	-	500,000
JL Roof Repair	233,256	-	-	-	-
JL Jail Expansion / Renovation Short Term	-	-	-	-	-
JL PLC Replacement & Syntinel Control System	147,548	-	-	-	-
Total Jail	**380,804**	**30,000**	**2,865**	**30,000**	**1,075,000**
Eldridge Warehouse					
EW IT IDF Room	-	140,000	328	-	-
Total Eldridge Warehouse	**-**	**140,000**	**328**	**-**	**-**
Annex					
JDC Security Systems Replacement	35	-	-	-	-
EFIS Repairs	-	-	-	-	-
Annex Roof Replacement	-	-	-	-	-
Total Annex	**35**	**-**	**-**	**-**	**-**
YJRC					
YJRC COOP / COG Space Meeting Systems	-	-	-	100,000	100,000
YJRC Assessment Center	1,000,052	-	-	-	-
YJRC Parking Lot Expansion	-	-	-	200,000	-
YJRC Facility Expansion	3,112,345	-	21,626	1,200,000	-
YJRC Grinder By-Pass / Sprinker Preaction Mod	-	-	-	-	250,000
Total YJRC	**4,112,397**	**-**	**21,626**	**1,500,000**	**350,000**
Administrative Center					
AC Boiler Replacement	-	-	-	-	-
AC HVAC Controls & System	-	-	-	-	40,000
AC Chillers	-	-	-	-	-
AC Bi-Directional Amplifier	-	100,000	-	-	200,000
AC Carpet Replacement	-	75,000	-	-	-
AC Window Blinds	8,959	-	-	-	-
AC Elevator Lobby Finishes	-	25,000	-	-	-
AC 2nd / 4th Floor Remodel	-	1,905,000	-	-	-
AC Plat Room Counter / Storage	-	-	-	-	30,000
AC Security Enhancements	3,440	100,000	-	-	-
AC Fire Alarm Panel Replacement	-	205,000	269	205,000	-
AC Tuckpoint Repair	-	-	-	-	-
Total Administrative Center	**12,399**	**2,410,000**	**269**	**205,000**	**270,000**
Downtown Storage Building					
DSB General Remodeling / Replacement	-	15,000	-	15,000	15,000
Total Downtown Storage Building	**-**	**15,000**	**-**	**15,000**	**15,000**
902 W. 4th St., Davenport, IA					
902 General Remodeling / Replacement	-	15,000	-	15,000	15,000
Total 902 W. 4th St.	**-**	**15,000**	**-**	**15,000**	**15,000**
Sheriff Patrol					
SP Parking Lot / Landscape	-	50,000	2,366	50,000	-
SP Training Room	-	-	-	-	-
Total Sheriff Patrol Building	**-**	**50,000**	**2,366**	**50,000**	**-**
General Store					
GS Treasurer General Store Move	7,211	-	-	-	-
Total General Store	**7,211**	**-**	**-**	**-**	**-**
Paul Revere					
PR General Store Remodel	-	25,000	-	10,000	25,000
Total Paul Revere	**-**	**25,000**	**-**	**10,000**	**25,000**

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	Projected				Recurring	Future Plan
	FY28	FY29	FY30	FY31	Needs Per Year	Needs
APPROPRIATION DETAIL INFORMATION						
BUILDINGS & GROUNDS						
Courthouse						
CH HVAC Recommissioning / Controls	$ -	$ -	$ -	$ -	$ -	$ 500,000
CH Roof	-	-	520,000	-	-	-
CH Switch From Boiler to Forced Air	-	-	-	-	-	850,000
CH Cooling Tower Ground and Roof	-	-	1,035,500	-	-	-
CH Lower Level Water Remediation	-	-	-	-	-	-
CH Tracer Controls	772,500	-	-	-	-	-
CH Water Heater Replacement	55,000	-	-	-	-	-
CH 3rd Floor Refurbishment	-	-	-	-	-	-
CH UPS Replacement - CH / Backup Center	-	-	-	-	-	-
Total Courthouse	**827,500**	**-**	**1,555,500**	**-**	**-**	**1,350,000**
Jail						
JL Security System Replacement	30,000	30,000	30,000	30,000	30,000	2,500,000
JL HVAC Replacement & Controls	-	-	-	-	-	-
JL Support Elevators	-	-	-	-	-	800,000
JL Boiler Replacement	-	-	-	-	-	-
JL Roof Repair	-	-	-	-	-	-
JL Jail Expansion / Renovation Short Term	-	-	-	-	-	2,000,000
JL PLC Replacement & Syntinel Control System	-	-	-	-	46,000	-
Total Jail	**30,000**	**30,000**	**30,000**	**30,000**	**76,000**	**5,300,000**
Eldridge Warehouse						
EW IT IDF Room	-	-	-	-	-	-
Total Eldridge Warehouse	**-**	**-**	**-**	**-**	**-**	**-**
Annex						
JDC Security Systems Replacement	-	-	-	-	-	-
EFIS Repairs	70,000	-	-	-	-	-
Annex Roof Replacement	-	-	-	-	-	400,000
Total Annex	**70,000**	**-**	**-**	**-**	**-**	**400,000**
YJRC						
YJRC COOP / COG Space Meeting Systems	-	-	-	-	-	-
YJRC Assessment Center	-	-	-	-	-	-
YJRC Parking Lot Expansion	-	-	-	-	-	-
YJRC Facility Expansion	-	-	-	-	-	-
YJRC Grinder By-Pass / Sprinker Preaction Mod	-	-	-	-	-	-
Total YJRC	**-**	**-**	**-**	**-**	**-**	**-**
Administrative Center						
AC Boiler Replacement	725,000	-	-	-	-	-
AC HVAC Controls & System	-	-	-	-	-	1,000,000
AC Chillers	-	-	-	-	-	1,500,000
AC Bi-Directional Amplifier	-	-	-	-	-	-
AC Carpet Replacement	275,000	-	-	-	-	-
AC Window Blinds	-	-	-	-	-	-
AC Elevator Lobby Finishes	-	25,000	-	-	-	-
AC 2nd / 4th Floor Remodel	-	-	-	4,000,000	-	-
AC Plat Room Counter / Storage	-	-	-	-	-	-
AC Security Enhancements	-	120,000	75,000	-	-	-
AC Fire Alarm Panel Replacement	-	-	-	-	-	-
AC Tuckpoint Repair	-	-	-	-	-	200,000
Total Administrative Center	**1,000,000**	**145,000**	**75,000**	**4,000,000**	**-**	**2,700,000**
Downtown Storage Building						
DSB General Remodeling / Replacement	15,000	15,000	15,000	15,000	15,000	-
Total Downtown Storage Building	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**	**-**
902 W. 4th St., Davenport, IA						
902 General Remodeling / Replacement	-	-	-	-	-	-
Total 902 W. 4th St.	**-**	**-**	**-**	**-**	**-**	**-**
Sheriff Patrol						
SP Parking Lot / Landscape	-	-	-	-	-	-
SP Training Room	-	-	-	-	-	1,000,000
Total Sheriff Patrol Building	**-**	**-**	**-**	**-**	**-**	**1,000,000**
General Store						
GS Treasurer General Store Move	-	-	-	-	-	-
Total General Store	**-**	**-**	**-**	**-**	**-**	**-**
Paul Revere						
PR General Store Remodel	25,000	25,000	25,000	25,000	25,000	-
Total Paul Revere	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**-**

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	FY25 Actual	FY26 Budget	FY26 YTD	FY26 Amendment	FY27 Plan
Other Building & Grounds					
OB General Remodel / Replacement - County-Wide	126,668	180,000	16,825	185,000	185,000
OB Miscellaneous Landscaping	7,946	35,000	606	10,000	10,000
OB Regulatory Compliance Cost	4,777	17,000	6,693	17,000	17,000
OB Parking Lot / Sidewalk Repair and Maintenance	41,751	20,000	-	20,000	40,000
OB CH / AC Parking Lot Overlay	-	280,000	-	-	-
OB Building Development and Utilization	-	-	-	-	-
OB Access Control System	-	-	-	-	-
OB Tech Space Monitoring System Replacement	-	-	-	-	200,000
OB Shooting Range	175,689	200,000	42,278	200,000	-
OB Treasurer General Store Relocation	14,830	950,000	-	1,000,000	1,275,000
OB Joint Public Safety Bay	-	-	-	-	650,000
OB Downtown Streetscape (Trees, Plants, Lighting)	-	-	-	-	-
OB Annex Renovation	-	-	-	-	-
OB Space Study	17,085	-	-	-	-
Total Other B & G	**388,746**	**1,682,000**	**66,402**	**1,432,000**	**2,377,000**
Total Buildings & Grounds	**5,011,370**	**4,567,000**	**184,820**	**3,682,000**	**4,307,000**
TECHNOLOGY & EQUIPMENT - ANNUAL					
IT-Annual Infrastructure	77,394	70,000	62,171	60,000	70,000
IT-General Technology	46,362	80,000	6,915	60,000	80,000
IT-GIS / Web Technology	39,397	40,000	449	30,000	50,000
IT-Public Safety Tech Equipment	65,854	65,000	7,674	40,000	50,000
IT-ECM	10,250	90,000	-	90,000	90,000
IT-Annual Perpetual Licensing	8,000	45,000	-	30,000	45,000
IT-Annual Security Video	-	-	-	25,000	25,000
Tech IT-Cybersecurity	730	75,000	452	50,000	75,000
Tech IT-MFP Replacements	9,150	52,500	-	77,500	52,500
Tech IT-UPS Replacement	1,141	-	902	-	-
Tech Sher-Vehicle Auxiliary Equipment	449,056	200,000	9,791	360,000	360,000
Total Technology & Equipment - Annual	**707,334**	**717,500**	**88,354**	**822,500**	**897,500**
TECHNOLOGY & EQUIPMENT - NON-ROUTINE					
Auditor-Election Equip	-	-	-	-	-
Auditor-Election Equip/Transport and Storage	-	-	-	-	640,000
Auditor-Poll Book/Express Vote/Tablet Replacement - Laser Printers	-	-	-	-	450,000
FSS-Grounds Equipment	1,969	-	128	-	-
Health-Equipment	458	-	-	-	-
Tech Auditor-Digitize - Transfer and Plat Books	-	-	-	20,000	-
IT-Attorney-Evidence Data Management	-	-	33,557	-	-
IT-Backup and Restore System	-	750,000	-	500,000	-
IT-Desktop Replacements	-	450,000	2,535	450,000	-
IT-Enterprise Desktop/App Virtualization	-	-	-	-	100,000
IT-Enterprise Notification	-	-	-	-	300,000
IT-ESRI Parcel Fabric Conversion	-	-	-	-	-
IT-FSS-High Volume Scanners	-	-	-	-	-
IT-GIS (Aerial Photos)	70,979	-	-	-	-
IT-GIS Re-Observe GPS Survey Control Network	-	-	-	-	-
IT-GIS Assessment	-	-	-	-	-
IT-Jail Security Video	311	-	-	-	-
IT-Jail Wiring	-	-	-	-	500,000
IT-Laptops	-	-	-	-	-
IT-Network Core	-	-	-	-	-
IT-Network Firewalls	-	-	-	200,000	-
IT-Network Remote Sites	-	-	-	50,000	-
IT-Phone System	-	600,000	5,575	400,000	-
IT-Public Safety Vehicle Camera	-	-	112,781	115,000	-
IT-Security Video	-	100,000	-	100,000	-
IT-Servers	14,174	625,000	-	400,000	-
IT-Server Software	-	-	-	-	-
IT-Storage	-	925,000	438,875	500,000	-
IT-Technology Assessment	-	-	-	-	-
IT-Public Safety-Laptop	-	-	-	-	-
IT-Public Safety-Router	42,551	-	101,460	125,000	-
IT-Public Safety Body Camera	14,031	-	-	-	-
IT-Website	25,141	125,000	124,700	125,000	-
Sher-Full Body Security Screening	-	-	-	-	-
Sher-Guns/Masks/Helmet Shields Riot	-	-	53,069	60,000	-
Sher-Jail Equipment	225	-	-	-	-
Sher-License Plate Readers	-	-	-	-	100,000
Sher-Rifles	-	-	-	-	-
Sher-Side-by-Side ATV	-	60,000	-	60,000	-
Total Technology & Equipment - Non-Routine	**169,839**	**3,635,000**	**872,680**	**3,105,000**	**2,090,000**

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SCOTT COUNTY
FIVE-YEAR CAPITAL PROJECT PLAN
FY27 BUDGET

	Projected				Recurring	Future Plan
	FY28	FY29	FY30	FY31	Needs Per Year	Needs
Other Building & Grounds						
OB General Remodel / Replacement - County-Wide	185,000	185,000	185,000	185,000	185,000	58,500,000
OB Miscellaneous Landscaping	10,000	10,000	10,000	10,000	10,000	-
OB Regulatory Compliance Cost	17,000	17,000	20,000	20,000	20,000	-
OB Parking Lot / Sidewalk Repair and Maintenance	15,000	40,000	15,000	40,000	28,000	-
OB CH / AC Parking Lot Overlay	-	-	275,000	270,000	-	-
OB Building Development and Utilization	4,320,000	4,445,000	-	-	-	-
OB Access Control System	-	-	-	1,000,000	-	-
OB Tech Space Monitoring System Replacement	-	-	-	-	-	-
OB Shooting Range	-	-	-	-	-	-
OB Treasurer General Store Relocation	-	-	-	-	-	-
OB Joint Public Safety Bay	-	-	-	-	-	-
OB Downtown Streetscape (Trees, Plants, Lighting)	-	-	-	-	-	513,000
OB Annex Renovation	-	-	-	-	-	3,500,000
OB Space Study	-	-	-	-	-	-
Total Other B & G	**4,547,000**	**4,697,000**	**505,000**	**1,525,000**	**243,000**	**62,513,000**
Total Buildings & Grounds	**6,514,500**	**4,912,000**	**2,205,500**	**5,595,000**	**359,000**	**73,263,000**
TECHNOLOGY & EQUIPMENT - ANNUAL						
IT-Annual Infrastructure	75,000	75,000	80,000	80,000	80,000	-
IT-General Technology	80,000	80,000	80,000	80,000	80,000	-
IT-GIS / Web Technology	50,000	50,000	50,000	50,000	50,000	-
IT-Public Safety Tech Equipment	50,000	50,000	50,000	50,000	70,000	-
IT-ECM	90,000	90,000	90,000	90,000	100,000	-
IT-Annual Perpetual Licensing	45,000	45,000	45,000	45,000	-	-
IT-Annual Security Video	25,000	25,000	25,000	25,000	25,000	-
Tech IT-Cybersecurity	75,000	75,000	75,000	75,000	-	-
Tech IT-MFP Replacements	52,500	52,500	52,500	52,500	52,500	-
Tech IT-UPS Replacement	-	-	-	-	-	-
Tech Sher-Vehicle Auxiliary Equipment	360,000	360,000	360,000	360,000	360,000	-
Total Technology & Equipment - Annual	**902,500**	**902,500**	**907,500**	**907,500**	**817,500**	**-**
TECHNOLOGY & EQUIPMENT - NON-ROUTINE						
Auditor-Election Equip	-	-	-	-	-	1,000,000
Auditor-Election Equip/Transport and Storage	-	160,000	-	-	-	140,000
Auditor-Poll Book/Express Vote/Tablet Replacement - Laser Printers	-	166,320	-	400,000	-	151,200
FSS-Grounds Equipment	-	-	-	-	-	-
Health-Equipment	-	-	-	-	-	-
Tech Auditor-Digitize - Transfer and Plat Books	-	-	-	-	-	-
IT-Attorney-Evidence Data Management	-	-	-	-	-	-
IT-Backup and Restore System	-	-	-	800,000	-	-
IT-Desktop Replacements	-	-	-	-	-	500,000
IT-Enterprise Desktop/App Virtualization	-	-	-	-	-	95,000
IT-Enterprise Notification	-	-	-	-	-	50,000
IT-ESRI Parcel Fabric Conversion	-	-	-	-	-	100,000
IT-FSS-High Volume Scanners	-	-	100,000	-	-	-
IT-GIS (Aerial Photos)	-	60,000	60,000	-	-	-
IT-GIS Re-Observe GPS Survey Control Network	-	70,000	-	-	-	-
IT-GIS Assessment	-	-	100,000	-	-	-
IT-Jail Security Video	-	-	-	-	-	-
IT-Jail Wiring	-	-	-	-	-	-
IT-Laptops	-	-	-	250,000	-	400,000
IT-Network Core	-	-	-	-	-	1,000,000
IT-Network Firewalls	-	-	-	-	-	200,000
IT-Network Remote Sites	-	-	-	100,000	-	-
IT-Phone System	-	-	-	400,000	-	-
IT-Public Safety Vehicle Camera	-	-	700,000	50,000	-	-
IT-Security Video	-	-	-	-	-	-
IT-Servers	-	-	-	-	-	-
IT-Server Software	-	400,000	-	-	-	-
IT-Storage	-	-	-	-	-	1,000,000
IT-Technology Assessment	-	-	-	-	-	100,000
IT-Public Safety-Laptop	-	550,000	-	-	-	-
IT-Public Safety-Router	-	-	400,000	-	-	-
IT-Public Safety Body Camera	-	-	360,000	-	-	500,000
IT-Website	50,000	-	-	-	-	300,000
Sher-Full Body Security Screening	-	-	-	-	-	166,000
Sher-Guns/Masks/Helmet Shields Riot	-	-	-	-	-	-
Sher-Jail Equipment	-	-	-	-	-	-
Sher-License Plate Readers	-	45,000	-	-	-	-
Sher-Rifles	-	-	-	-	-	107,500
Sher-Side-by-Side ATV	-	-	-	-	-	60,000
Total Technology & Equipment - Non-Routine	**50,000**	**1,451,320**	**1,720,000**	**2,000,000**	**-**	**6,369,700**

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	FY25 Actual	FY26 Budget	FY26 YTD	FY26 Amendment	FY27 Plan
Subscription-Based Information Technology Arrangements (SBITA)					
Budget Software	-	100,000	-	-	150,000
Community Development Software	9,900	400,000	675	1,000,000	-
Enterprise Resource Planning Software	-	-	-	-	-
Facility Management System	-	250,000	-	-	-
Case Management - Fine Collection System		-	-	-	-
IT-Health Electronic Health Records (EHR)	143,537	-	25,800	2,500	-
IT-Jail Management System	30,190	1,000,000	-	1,000,000	-
IT-Admin-Meeting Management	-	-	-	-	-
IT Service Management (ITSM)	-	1,000,000	-	100,000	900,000
Learning Management System (LMS)	-	75,000	-	75,000	-
Network Management System Replacement	-	-	-	-	-
Softcode - Civil Serve	-	-	-	-	-
Time and Attendance Hardware & Software	101,778	700,000	1,181	700,000	15,000
User and Entity Behavior Analytic (UEBA)	-	-	-	375,000	-
Subscription Principal	49,223	-	-	650,000	252,500
Subscription Interest	-	-	-	66,000	72,500
SaaS Contract	67	-	-	-	-
Total SBITAs	**334,695**	**3,525,000**	**27,656**	**3,968,500**	**1,390,000**
Total Technology & Equipment	**1,211,868**	**7,877,500**	**988,690**	**7,896,000**	**4,377,500**
Other Projects					
OP City of Bettendorf / CAT Funding	50,000	-	-	-	-
OP Trail / CAT Funding	-	50,000	-	50,000	50,000
Total Other Projects	**50,000**	**50,000**	**-**	**50,000**	**50,000**
Grand Total	**$ 6,273,238**	**$ 12,494,500**	**$ 1,173,510**	**$ 11,628,000**	**$ 8,734,500**

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SCOTT COUNTY
FIVE-YEAR CAPITAL PROJECT PLAN
FY27 BUDGET

	Projected					
	FY28	FY29	FY30	FY31	Recurring Needs Per Year	Future Plan Needs
Subscription-Based Information Technology Arrangements (						
Budget Software	-	-	-	-	-	-
Community Development Software	-	-	-	-	-	-
Enterprise Resource Planning Software	-	100,000	2,500,000	500,000	-	-
Facility Management System	250,000	-	-	-	-	-
Case Management - Fine Collection System	-	-	-	-	-	2,000,000
IT-Health Electronic Health Records (EHR)	-	-	-	-	-	-
IT-Jail Management System	-	-	-	-	-	-
IT-Admin-Meeting Management	-	150,000	1,000,000	250,000	-	250,000
IT Service Management (ITSM)	-	-	-	-	-	-
Learning Management System (LMS)	-	-	-	-	-	-
Network Management System Replacement	225,000	-	-	-	-	-
Softcode - Civil Serve	-	-	-	-	-	250,000
Time and Attendance Hardware & Software	15,000	15,000	15,000	15,000	15,000	15,000
User and Entity Behavior Analytic (UEBA)	-	-	-	-	-	-
Subscription Principal	115,000	-	450,000	-	-	-
Subscription Interest	10,000	-	50,000	-	-	-
SaaS Contract	-	-	-	-	-	-
Total SBITAs	**615,000**	**265,000**	**4,015,000**	**765,000**	**15,000**	**2,515,000**
Total Technology & Equipment	**1,567,500**	**2,618,820**	**6,642,500**	**3,672,500**	**832,500**	**8,884,700**
Other Projects						
OP City of Bettendorf / CAT Funding	-	-	-	-	-	-
OP Trail / CAT Funding	50,000	50,000	50,000	50,000	50,000	-
Total Other Projects	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**-**
Grand Total	**$ 8,132,000**	**$ 7,580,820**	**$ 8,898,000**	**$ 9,317,500**	**$ 1,241,500**	**$ 82,147,700**

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Conservation Description	FY25 Actual	FY26 Budget	FY26 YTD	FY26 Amendment	FY27 Plan
Scott County Park					
SCP-Pool and Aquatic Center Renovation	68,698	50,000	44,953	75,000	50,000
SCP-Pool Liner	-	-	199,755	525,500	-
SCP-Pool House Roof	-	-	-	-	75,000
SCP-Trails, Roads, & Parking Lot Resurfacing	-	-	-	-	-
SCP-Storage Barn	-	300,000	72,043	300,000	-
SCP-Pioneer Village Renovation	29,771	-	68,420	70,000	-
SCP-Cody Lake Shelter Replacement	-	-	-	-	-
SCP-Cody Lake Renovation	-	-	-	-	-
SCP-Shelters	66,376	-	780	1,000	-
SCP-Playgrounds	-	-	258,354	260,000	-
Total Scott County Park	**164,845**	**350,000**	**644,305**	**1,231,500**	**125,000**
West Lake Park					
WLP-Shelters	62,221	-	-	-	-
WLP-Campground - Park Terrace	-	1,180,602	-	-	1,180,650
WLP-Park Road Repair	-	-	-	-	-
WLP-Barn Replacement	-	-	-	-	300,000
WLP-Playgrounds	-	100,000	-	115,000	-
WLP-Beach Improvements	-	-	-	-	-
WLP-Trails, Roads, & Parking Lot Resurfacing	-	80,000	15,100	80,000	1,050,000
WLP-Campground Site Paving	-	-	28,350	60,500	-
Total West Lake Park	**62,221**	**1,360,602**	**43,450**	**255,500**	**2,530,650**
Wapsi Center					
Wapsi-Shelter and Restroom	-	-	-	-	250,000
REAP	15,384	-	12,483	15,000	-
Wapsi Ed Center Development - Lorenzen Funding	-	-	-	-	-
Total Wapsi Center	**15,384**	**-**	**12,483**	**15,000**	**250,000**
Buffalo Shores					
Buffalo Shores - Road and Parking Lot	-	-	-	-	-
Total Buffalo Shores	-	-	-	-	-
Other Locations					
Strategic Planning - Capital Projects	-	-	-	-	-
Renewable Energy Projects	-	-	-	-	-
Entrance Signage - All Parks	-	100,000	-	-	100,000
ARPA Projects - Conservation Trails	641,298	-	-	-	-
ARPA Projects - Conservation Water	1,216,508	-	364,093	395,000	-
ARPA Projects - Water & Trail Engineering Cost	103,986	-	275	1,000	-
ARPA Projects - Incahias Campground	-	10,000	2,176	10,000	-
Vehicles and Small Equipment	332,491	501,000	285,192	520,000	360,000
Tech & Equip - Other Equip	104,395	-	-	-	-
LyondellBasell	4,533	-	801	1,000	-
Park Maintenance - General All Park	112,306	150,000	91,578	200,000	150,000
Total Other Locations	**2,515,517**	**761,000**	**744,115**	**1,127,000**	**610,000**
Total Conservation	**$ 2,757,967**	**$ 2,471,602**	**$ 1,444,353**	**$ 2,629,000**	**$ 3,515,650**
County Levy Contribution	-	1,000,000	-	1,000,000	1,000,000
Prior Year General Fund Balance Assignment Estimate	371,585	300,000	-	300,000	300,000
ARPA Funding	1,857,806	-	297,084	297,084	420,000
County CIP Contribution	2,229,391	1,300,000	297,084	1,597,084	1,720,000
Conservation CIP Fund Balance Contribution	-	1,171,602	-	1,019,433	1,395,650
Conservation Equipment Fund Balance Contribution	14,886	-	-	-	-
Capital Fund Outside Funding (Grants / Sale of Assets)	-	-	-	-	250,000
General Fund Restriction (REAP / Donations / Grants)	15,384	-	12,483	12,483	150,000
Conservation Equity Contributions	30,270	1,171,602	12,483	1,031,916	1,795,650
Total Funding	**$ 2,259,661**	**$ 2,471,602**	**$ 309,567**	**$ 2,629,000**	**$ 3,515,650**

Conservation Description	Projected FY28	FY29	FY30	FY31	Recurring Needs Per Year	Future Plan Needs
Scott County Park						
SCP-Pool and Aquatic Center Renovation	50,000	50,000	50,000	50,000	50,000	-
SCP-Pool Liner	-	-	-	-	-	-
SCP-Pool House Roof	-	-	-	-	-	-
SCP-Trails, Roads, & Parking Lot Resurfacing	-	-	-	-	-	1,200,000
SCP-Storage Barn	-	-	-	-	-	-
SCP-Pioneer Village Renovation	-	-	-	-	-	-
SCP-Cody Lake Shelter Replacement	-	-	-	-	-	150,000
SCP-Cody Lake Renovation	-	-	-	-	-	100,000
SCP-Shelters	-	-	-	-	-	-
SCP-Playgrounds	-	-	-	-	-	100,000
Total Scott County Park	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**1,550,000**
West Lake Park						
WLP-Shelters	-	-	-	-	-	1,585,000
WLP-Campground - Park Terrace	-	-	-	-	-	-
WLP-Park Road Repair	-	-	-	-	-	430,000
WLP-Barn Replacement	-	-	-	-	-	-
WLP-Playgrounds	-	-	-	-	-	-
WLP-Beach Improvements	-	-	-	-	-	300,000
WLP-Trails, Roads, & Parking Lot Resurfacing	-	-	-	-	-	900,000
WLP-Campground Site Paving	-	-	-	-	-	500,000
Total West Lake Park	**-**	**-**	**-**	**-**	**-**	**3,715,000**
Wapsi Center						
Wapsi-Shelter and Restroom	-	-	-	-	-	-
REAP	-	-	-	-	-	-
Wapsi Ed Center Development - Lorenzen Funding	-	-	-	-	-	1,000,000
Total Wapsi Center	**-**	**-**	**-**	**-**	**-**	**1,000,000**
Buffalo Shores						
Buffalo Shores - Road and Parking Lot	-	-	-	-	-	-
Total Buffalo Shores	-	-	-	-	-	-
Other Locations						
Strategic Planning - Capital Projects	750,000	750,000	750,000	750,000	-	2,000,000
Renewable Energy Projects	-	-	-	-	-	700,000
Entrance Signage - All Parks	-	-	-	-	-	-
ARPA Projects - Conservation Trails	-	-	-	-	-	-
ARPA Projects - Conservation Water	-	-	-	-	-	-
ARPA Projects - Water & Trail Engineering Cost	-	-	-	-	-	-
ARPA Projects - Incahias Campground	-	-	-	-	-	-
Vehicles and Small Equipment	356,000	483,000	500,000	500,000	500,000	-
Tech & Equip - Other Equip	-	-	-	-	-	-
LyondellBasell	-	-	-	-	-	-
Park Maintenance - General All Park	150,000	150,000	150,000	150,000	150,000	-
Total Other Locations	**1,256,000**	**1,383,000**	**1,400,000**	**1,400,000**	**650,000**	**2,700,000**
Total Conservation	**$ 1,306,000**	**$ 1,433,000**	**$ 1,450,000**	**$ 1,450,000**	**$ 700,000**	**$ 8,965,000**
County Levy Contribution	1,200,000	1,200,000	1,200,000	1,250,000	1,000,000	-
Prior Year General Fund Balance Assignment Estimate	300,000	300,000	300,000	300,000	300,000	-
ARPA Funding	-	-	-	-	-	-
County CIP Contribution	1,500,000	1,500,000	1,500,000	1,550,000	1,300,000	-
Conservation CIP Fund Balance Contribution	(194,000)	(67,000)	(50,000)	(100,000)	(600,000)	-
Conservation Equipment Fund Balance Contribution	-	-	-	-	-	-
Capital Fund Outside Funding (Grants / Sale of Assets)	-	-	-	-	-	-
General Fund Restriction (REAP / Donations / Grants)	-	-	-	-	-	-
Conservation Equity Contributions	(194,000)	(67,000)	(50,000)	(100,000)	(600,000)	-
Total Funding	**$ 1,306,000**	**$ 1,433,000**	**$ 1,450,000**	**$ 1,450,000**	**$ 700,000**	**$ -**

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Secondary Roads Description	Roads Project #	Approximate Letting Date	FY25 Actual	FY26 Plan	FY26 Amendment	FY27 Plan
PCC Reconstruction Mt. Joy	L-824	November 2024	$ 2,456,589	$ 3,500,000	$ 4,300,000	$ -
PCC Reconstruction Park View-S Park View Dr	L-1024	November 2024	278,335	100,000	1,350,000	-
PCC Reconstruction Park View-Crest View Dr	L-1124	November 2024	506,323	50,000	50,000	-
PCC Reconstruction Park View-Park Lane Circle	L-1224	November 2024	358,525	50,000	400,000	-
HMA Resurfacing Pumpkin Patch Rd	L-623	June 2023	-	-	-	-
HMA Resurfacing Territorial Rd (F51-FM)	L-415	November 2024	1,206,672	-	950,000	-
HMA Resurfacing Criswell St	L-425		472,391	-	-	-
Bridge Replacement 34I Liberty	L-822	March 2025	-	280,000	300,000	-
HMA Resurfacing Z30 (205th St to 260th St)	L-228	November 2024	2,228,866	-	350,000	-
Culvert Replacement 13K Butler	L-225	July 2026	-	600,000	600,000	-
HMA Resurfacing F45 (180th Ave to 240th Ave)	L-325	May 2026	-	3,600,000	3,600,000	-
HMA Resurfacing 275th Street	L-324	July 2025	-	1,225,000	1,225,000	-
Bridge Replacement 29E Cleona	L-226		-	115,000	115,000	-
HMA Resurfacing 278th Ave (Pineo Grove)	L-523	July 2025	-	270,000	270,000	-
Bridge Replacement 22F Liberty	L-224	March 2027	-	300,000	-	300,000
Bridge Replacement 3C Liberty	L-719	February 2027	-	-	-	850,000
Bridge Replacement 9C Hickory Grove	L-427	February 2027	-	-	-	1,000,000
PCC Reconstruction (210th St-165th Ave to Holden Dr)	L-126	City Letting	-	-	-	1,500,000
Culvert Replacement 4A Sheridan	L-524	July 2026	-	-	-	250,000
PCC Patching & Diamond Grind-Y68, F41 & Y40	L-327	February 2027	-	-	-	950,000
HMA Resurfacing Y64	L-328	February 2027	-	-	-	1,000,000
HMA Resurfacing 257th Ave & Wisconsin St	L-229	July 2026	-	-	-	600,000
HMA Resurfacing 170th Ave	L-330	July 2026	-	-	-	175,000
HMA Resurfacing 130th Ave	L-527	July 2026	-	-	-	1,200,000
HMA Resurfacing Y52	L-227	February 2028	-	-	-	-
Bridge Replacement 10E Liberty	L-128	July 2027	-	-	-	-
HMA Resurfacing 277th Ave, 270th Ave, 225th St & 235th St	L-528	July 2027	-	-	-	-
Bridge Replacement 6E Hickory Grove	L-129	February 2028	-	-	-	-
HMA Resurfacing Y40	L-130	February 2029	-	-	-	-
HMA Resurfacing 210th St	L-127	July 2028	-	-	-	-
Bridge Replacement 15 Cleona	L-329	July 2028	-	-	-	-
Bridge Rehabilitation 12 Allens Grove	L-428	November 2028	-	-	-	-
HMA Resurfacing Y4E (Dixon to 320th St)	L-424	February 2030	-	-	-	-
Bridge Replacement 12B Liberty	L-230	February 2030	-	-	-	-
HMA Resurfacing Utah Ave	L-422	July 2029	-	-	-	-
HMA Resurfacing 145th St	L-430	July 2029	-	-	-	-
Bridge Replacement 12 Winfield	L-131	July 2030	-	-	-	-
Bridge Replacement 13D Liberty	L-231	February 2031	-	-	-	-
HMA Resurfacing Y30	L-331	February 2031	-	-	-	-
HMA Resurfacing 65th Ave	L-431	July 2030	-	-	-	-
HMA Resurfacing 130th St	L-531	July 2030	-	-	-	-
PCC Intersection Reconstruction F55-Y68 & Jersey Ridge Rd	L-631	February 2031	-	-	-	-
Bridge Replacement 6 Butler			-	-	-	-
Bridge Replacement 28K Princeton			-	-	-	-
Bridge Replacement 11A Cleona	L-222		-	-	-	-
Culvert Replacement 2A Hickory Grove	L-721		-	-	-	-
HMA Resurfacing Cody Rd	L-309		-	-	-	-
HMA Resurfacing F45 (115th Ave to 155th Ave)			-	-	-	-
HMA Resurfacing Y52 (1st Ave to Wapsi River)			-	-	-	-
HMA Resurfacing Y40 (Hwy 130 to Big Rock Rd)			-	-	-	-
Grade and Pave Allens Grove Rd (275th St to 115th Ave)			-	-	-	-
HMA Resurfacing F65 (Y40 to I-280)			-	-	-	-
Total Secondary Roads			**$ 7,507,701**	**$ 10,090,000**	**$ 13,510,000**	**$ 7,825,000**
Funding						
Bridge Funding 80% Grant Reimbursement			-	-	-	1,000,000
Contributed Capital			3,375,538	4,200,000	5,500,000	2,800,000
Secondary Roads General			4,132,163	5,890,000	8,010,000	4,025,000
			7,507,701	10,090,000	13,510,000	7,825,000
New Equipment			417,814	1,000,000	2,200,000	1,000,000

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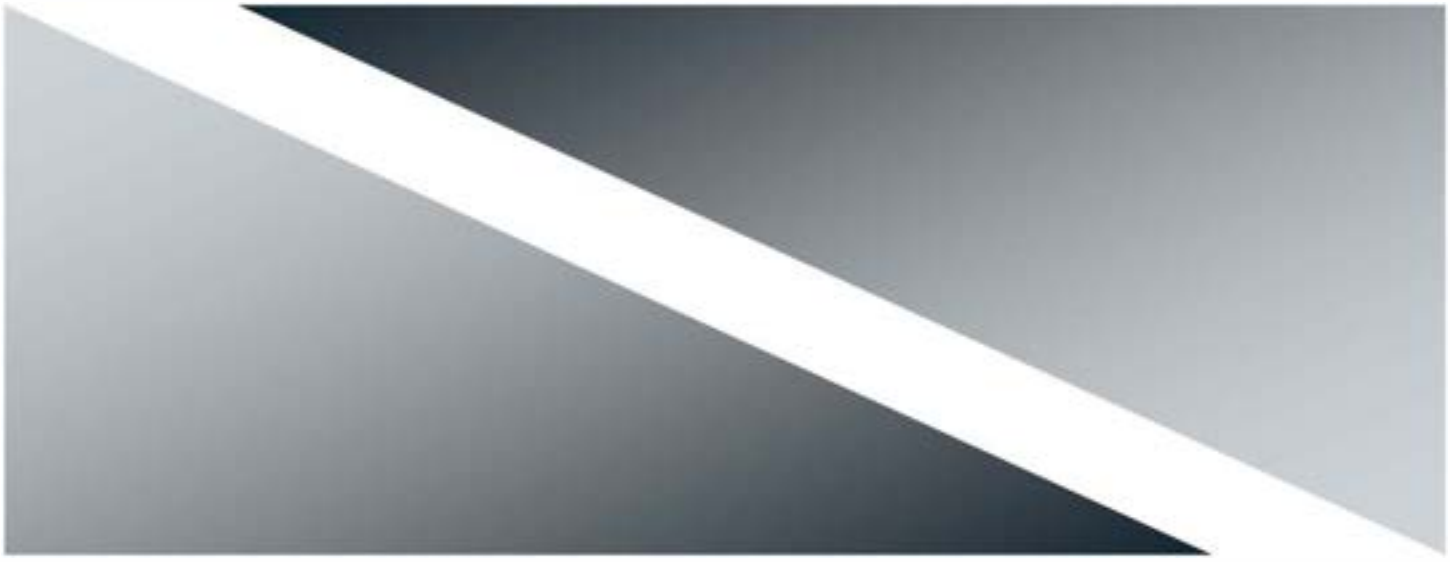
Secondary Roads Description	Projected FY28	 FY29	 FY30	 FY31	Future Plan Needs
PCC Reconstruction Mt. Joy	$ -	$ -	$ -	$ -	$ -
PCC Reconstruction Park View-S Park View Dr	-	-	-	-	-
PCC Reconstruction Park View-Crest View Dr	-	-	-	-	-
PCC Reconstruction Park View-Park Lane Circle	-	-	-	-	-
HMA Resurfacing Pumpkin Patch Rd	-	-	-	-	-
HMA Resurfacing Territorial Rd (F51-FM)	-	-	-	-	-
HMA Resurfacing Criswell St	-	-	-	-	-
Bridge Replacement 34I Liberty	-	-	-	-	-
HMA Resurfacing Z30 (205th St to 260th St)	-	-	-	-	-
Culvert Replacement 13K Butler	-	-	-	-	-
HMA Resurfacing F45 (180th Ave to 240th Ave)	-	-	-	-	-
HMA Resurfacing 275th Street	-	-	-	-	-
Bridge Replacement 29E Cleona	-	-	-	-	-
HMA Resurfacing 278th Ave (Pineo Grove)	-	-	-	-	-
Bridge Replacement 22F Liberty	-	-	-	-	-
Bridge Replacement 3C Liberty	-	-	-	-	-
Bridge Replacement 9C Hickory Grove	-	-	-	-	-
PCC Reconstruction (210th St-165th Ave to Holden Dr)	-	-	-	-	-
Culvert Replacement 4A Sheridan	-	-	-	-	-
PCC Patching & Diamond Grind-Y68, F41 & Y40	-	-	-	-	-
HMA Resurfacing Y64	-	-	-	-	-
HMA Resurfacing 257th Ave & Wisconsin St	-	-	-	-	-
HMA Resurfacing 170th Ave	-	-	-	-	-
HMA Resurfacing 130th Ave	-	-	-	-	-
HMA Resurfacing Y52	2,700,000	-	-	-	-
Bridge Replacement 10E Liberty	300,000	-	-	-	-
HMA Resurfacing 277th Ave, 270th Ave, 225th St & 235th St	1,900,000	-	-	-	-
Bridge Replacement 6E Hickory Grove	1,550,000	-	-	-	-
HMA Resurfacing Y40	-	3,000,000	-	-	-
HMA Resurfacing 210th St	-	1,100,000	-	-	-
Bridge Replacement 15 Cleona	-	300,000	-	-	-
Bridge Rehabilitation 12 Allens Grove	-	5,000,000	-	-	-
HMA Resurfacing Y4E (Dixon to 320th St)	-	-	2,100,000	-	-
Bridge Replacement 12B Liberty	-	-	1,200,000	-	-
HMA Resurfacing Utah Ave	-	-	600,000	-	-
HMA Resurfacing 145th St	-	-	150,000	-	-
Bridge Replacement 12 Winfield	-	-	-	300,000	-
Bridge Replacement 13D Liberty	-	-	-	1,200,000	-
HMA Resurfacing Y30	-	-	-	1,300,000	-
HMA Resurfacing 65th Ave	-	-	-	600,000	-
HMA Resurfacing 130th St	-	-	-	300,000	-
PCC Intersection Reconstruction F55-Y68 & Jersey Ridge Rd	-	-	-	3,000,000	-
Bridge Replacement 6 Butler	-	-	-	-	8,450,000
Bridge Replacement 28K Princeton	-	-	-	-	1,200,000
Bridge Replacement 11A Cleona	-	-	-	-	1,300,000
Culvert Replacement 2A Hickory Grove	-	-	-	-	400,000
HMA Resurfacing Cody Rd	-	-	-	-	375,000
HMA Resurfacing F45 (115th Ave to 155th Ave)	-	-	-	-	2,400,000
HMA Resurfacing Y52 (1st Ave to Wapsi River)	-	-	-	-	2,520,000
HMA Resurfacing Y40 (Hwy 130 to Big Rock Rd)	-	-	-	-	3,000,000
Grade and Pave Allens Grove Rd (275th St to 115th Ave)	-	-	-	-	6,000,000
HMA Resurfacing F65 (Y40 to I-280)	-	-	-	-	2,640,000
Total Secondary Roads	**$ 6,450,000**	**$ 9,400,000**	**$ 4,050,000**	**$ 6,700,000**	**$ 28,285,000**
Funding					
Bridge Funding 80% Grant Reimbursement	-	-	-	-	
Contributed Capital	4,250,000	8,000,000	3,300,000	5,500,000	
Secondary Roads General	2,200,000	1,400,000	750,000	1,200,000	
	6,450,000	9,400,000	4,050,000	6,700,000	
New Equipment	1,000,000	1,000,000	1,000,000	1,000,000	

ENTERPRISE FUNDS	FY25 Actual	FY26 Budget	FY26 YTD	FY26 Amendment	FY27 Plan
MEDIC EMS					
Buildings & Grounds					
General Remodeling and Replacement	$ 5,767	$ 75,000	$ -	$ 75,000	$ 75,000
Parking Lot Improvements	-	25,000	-	25,000	25,000
Lock Conversion	-	-	-	-	-
Wallpaper / Interior Walls	-	20,000	-	-	-
Subtotal Buildings & Grounds	**5,767**	**120,000**	**-**	**100,000**	**100,000**
Equipment					
Security Cameras	$ -	$ 125,000	$ -	$ 125,000	$ -
Toughbook Replacement	-	-	-	-	-
Vehicle Gateway Replacement	87,568	-	-	-	-
Mobile Data Computer Software	-	35,000	13,150	13,000	-
MED-COM Computer Workstation Replacement	-	-	-	-	-
Cardiac Monitor Replacements	-	50,000	-	50,000	-
Clinical Ventilator	-	-	-	-	-
Stairchair Replacement	15,653	16,000	16,854	17,000	17,000
Lucas 3 Chest Compression System	-	60,000	60,763	61,000	-
Airway Bags	-	12,500	-	12,500	-
M21 Equipment	-	10,000	-	10,000	-
P25 Radios	-	18,000	-	18,000	-
Education Simulators	-	43,000	39,435	40,000	-
Handtevy Pediactric Resuscitation System	43,357	15,000	-	15,000	15,000
Laryngo Video Scope	-	40,000	-	40,000	-
Prehospital Ultrasound	-	-	-	-	-
Vehicle Camera System	-	-	-	-	-
Vehicle Pressure Washers	-	15,000	11,847	15,000	-
Vehicle Intelligence System	-	-	116,960	180,000	-
Zoll AED Pro Mobile Responder	-	23,000	22,180	23,000	-
Keybox	-	-	-	50,000	-
Personal Protective Gear	-	-	-	-	-
Body Cameras	-	-	-	-	-
Mobile iPads	-	-	-	-	16,000
Portable Suction Units - Laerdal Suction Units	-	-	-	-	-
Prehospital Blood Transfusion	-	-	-	-	-
Subtotal Equipment	**146,578**	**462,500**	**281,189**	**669,500**	**48,000**
Subscription-Based Information Technology Arrangements (SBITA)					
Billing Solution	-	-	-	-	-
Computer Aided Dispatch (CAD)	-	-	-	-	-
ePCR - Electronic Patient Care System	-	-	-	-	-
IT-Backup and Restore System	-	-	-	200,000	-
MARVLIS Software (Bradshaw)	22,209	-	-	-	-
Medical Supply & Narcotic Management Software	-	-	-	-	-
Stryker ProCare Maintenance Contract	93,712	-	-	-	-
Subtotal SBITAs	**115,921**	**-**	**-**	**200,000**	**-**
Vehicles					
Ambulances	218,344	1,200,000	227,169	1,200,000	1,400,000
Rapid Response Unit	-	-	-	-	120,000
Command Vehicles	-	100,000	-	-	77,000
Subtotal Vehicles	**218,344**	**1,300,000**	**227,169**	**1,200,000**	**1,597,000**
Total MEDIC EMS	**$ 486,610**	**$ 1,882,500**	**$ 508,358**	**$ 2,169,500**	**$ 1,745,000**
Annual Depreciation Expense	**$ 1,011,938**	**$ 963,491**	**$ 364,416**	**$ 1,512,000**	**$ 1,582,000**
GOLF COURSE					
Buildings & Grounds					
General Tech Equipment	$ 26,834	$ 50,000	$ -	$ 50,000	$ 50,000
Clubhouse Bathroom Remodel	78,149	-	-	-	-
Clubhouse Exterior Remodel	-	80,000	545	233,055	-
Parking Lot Repair	-	-	18,250	-	-
Subtotal Buildings & Grounds	104,983	130,000	18,795	283,055	50,000
Equipment					
General Equipment	-	116,000	-	-	-
Greensroller	-	-	26,466	30,000	-
Mowers	-	-	85,080	86,000	90,000
Progator	-	-	-	-	30,000
Tractor	-	-	-	-	55,000
Golf Carts	518,928	-	-	-	-
Subtotal Equipment	518,928	116,000	111,546	116,000	175,000
Total Golf	**$ 623,911**	**$ 246,000**	**$ 130,341**	**$ 399,055**	**$ 225,000**
Annual Depreciation Expense	**$ 171,894**	**$ 195,944**	**$ -**	**$ 272,000**	**$ 247,000**
Enterprise Funds Total Investment	$ 1,110,521	$ 2,128,500	$ 638,699	$ 2,568,555	$ 1,970,000
Enterprise Funds Annual Depreciation	$ 1,183,832	$ 1,159,435	$ 364,416	$ 1,784,000	$ 1,829,000

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ENTERPRISE FUNDS	Projected FY28	FY29	FY30	FY31	Recurring Needs Per Year	Future Plan Needs
MEDIC EMS						
Buildings & Grounds						
General Remodeling and Replacement	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ -
Parking Lot Improvements	25,000	25,000	25,000	25,000	25,000	-
Lock Conversion	-	-	-	-	-	115,000
Wallpaper / Interior Walls	-	-	-	-	-	-
Subtotal Buildings & Grounds	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**115,000**
Equipment						
Security Cameras	$ -	$ -	$ -	$ -	$ -	$ 125,000
Toughbook Replacement	-	150,000	-	-	-	-
Vehicle Gateway Replacement	-	-	200,000	-	-	150,000
Mobile Data Computer Software	-	-	-	-	-	-
MED-COM Computer Workstation Replacement	100,000	-	-	-	-	100,000
Cardiac Monitor Replacements	-	-	-	-	-	1,500,000
Clinical Ventilator	750,000	-	-	-	-	-
Stairchair Replacement	-	-	-	-	-	120,000
Lucas 3 Chest Compression System	-	-	-	-	-	-
Airway Bags	-	-	-	-	-	-
M21 Equipment	-	-	-	-	-	-
P25 Radios	-	-	-	-	-	-
Education Simulators	-	-	-	-	-	75,000
Handtevy Pediactric Resuscitation System	15,000	-	-	-	-	-
Laryngo Video Scope	-	-	-	75,000	-	-
Prehospital Ultrasound	-	-	-	31,500	-	-
Vehicle Camera System	-	-	-	300,000	-	-
Vehicle Pressure Washers	-	-	-	-	-	-
Vehicle Intelligence System	-	-	-	-	-	-
Zoll AED Pro Mobile Responder	-	-	-	-	-	-
Keybox	-	-	-	-	-	
Personal Protective Gear	-	-	-	-	-	130,000
Body Cameras	-	-	200,000	-	-	-
Mobile iPads	-	-	-	-	-	-
Portable Suction Units - Laerdal Suction Units	-	40,000	-	-	-	-
Prehospital Blood Transfusion	-	-	60,000	-	-	-
Subtotal Equipment	**865,000**	**190,000**	**460,000**	**406,500**	**-**	**2,200,000**
Subscription-Based Information Technology Arran						
Billing Solution	-	-	-	500,000	-	-
Computer Aided Dispatch (CAD)	-	-	-	1,500,000	-	-
ePCR - Electronic Patient Care System	-	-	-	400,000	-	-
IT-Backup and Restore System	-	-	-	-	-	-
MARVLIS Software (Bradshaw)	-	-	-	-	-	-
Medical Supply & Narcotic Management Software	200,000	-	-	-	-	200,000
Stryker ProCare Maintenance Contract	-	-	-	-	-	-
Subtotal SBITAs	**200,000**	**-**	**-**	**2,400,000**	**-**	**200,000**
Vehicles						
Ambulances	1,400,000	1,400,000	1,400,000	1,400,000	1,200,000	-
Rapid Response Unit	-	-	-	-	-	-
Command Vehicles	77,000	77,000	77,000	77,000	50,000	-
Subtotal Vehicles	**1,477,000**	**1,477,000**	**1,477,000**	**1,477,000**	**1,250,000**	**-**
Total MEDIC EMS	**$ 2,642,000**	**$ 1,767,000**	**$ 2,037,000**	**$ 4,383,500**	**$ 1,350,000**	**$ 2,515,000**
Annual Depreciation Expense	**$ 1,582,000**	**$ 1,582,000**	**$ 1,582,000**	**$ 1,582,000**	**$ -**	**$ -**
GOLF COURSE						
Buildings & Grounds						
General Tech Equipment	$ -	$ -	$ -	$ -	$ -	$ -
Clubhouse Bathroom Remodel	-	-	-	-	-	-
Clubhouse Exterior Remodel	-	-	-	-	-	-
Parking Lot Repair	-	-	-	-	-	-
Subtotal Buildings & Grounds	-	-	-	-	-	-
Equipment						
General Equipment	129,000	43,500	50,000	-	-	-
Greensroller	-	-	-	-	-	-
Mowers	-	-	-	-	-	-
Progator	-	-	-	-	-	-
Tractor	-	-	-	-	-	-
Golf Carts	-	-	-	-	-	-
Subtotal Equipment	129,000	43,500	50,000	-	-	-
Total Golf	**$ 129,000**	**$ 43,500**	**$ 50,000**	**$ -**	**$ -**	**$ -**
Annual Depreciation Expense	**$ 247,000**	**$ 247,000**	**$ 247,000**	**$ 247,000**	**$ -**	**$ -**
Enterprise Funds Total Investment	$ 2,771,000	$ 1,810,500	$ 2,087,000	$ 4,383,500	$ 1,350,000	$ 2,515,000
Enterprise Funds Annual Depreciation	$ 1,829,000	$ 1,829,000	$ 1,829,000	$ 1,829,000	$	$

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Nonmajor Governmental Funds



SUMMARY FUND STATEMENT
NONMAJOR GOVERNMENTAL FUNDS

Fund	Estimated Balance 07/01/26	Revenues and Transfers	Expenditures and Transfers	Estimated Balance 06/30/27
NONMAJOR GOVERNMENTAL FUNDS:				
Opioid Settlement Fund	$ 5,532,623	$ 684,615	$ 455,316	$ 5,761,922
Rural Services Fund	96,829	3,890,736	3,824,259	163,306
Recorder's Record Management Fund	18,514	31,200	20,000	29,714
Total Other Funds*	$ 5,647,966	$ 4,606,551	$ 4,299,575	$ 5,954,942

*Includes interfund transfers and non-budgeted fund activity

OPIOID SETTLEMENT FUND

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

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



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

These two strategies were developed for implementation in 2025 and included staffing for the wrap-around services and external contracts for the evidence-based prevention programs in schools. The 2027 budget will continue these wrap-around services and funding for the evidence-base prevention programs in schools.

To learn more about the allocation of opioid settlement funds across the State of Iowa, please visit the Iowa Auditor of State website at www.auditor.iowa.gov/opioid-settlement-information-archive or scan the QR code to the left.

OPIOID SETTLEMENT FUND
FUND STATEMENT

	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Miscellaneous	$ 961,837	$ 360,000	$ 792,024	$ 599,615	66.6%
Use of Money & Property	232,782	122,000	111,400	85,000	-30.3%
Subtotal Revenues	1,194,619	482,000	903,424	684,615	42.0%
Other Financing Sources:	-	-	-	-	
Total Revenues & Other Sources	1,194,619	482,000	903,424	684,615	42.0%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Physical Health and Social Services	59,405	339,073	440,673	455,316	34.3%
Subtotal Expenditures	59,405	339,073	440,673	455,316	34.3%
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	N/A
Total Expenditures & Other Uses	59,405	339,073	440,673	455,316	34.3%
Excess of Revenues & Other Sources over(under) Expenditures & Other Uses	1,135,214	142,927	462,751	229,299	60.4%
Beginning Fund Balance - July 1	$ 3,934,658	$ 4,089,458	$ 5,069,872	$ 5,532,623	35.3%
Ending Fund Balance - June 30	$ 5,069,872	$ 4,232,385	$ 5,532,623	$ 5,761,922	36.1%

RECORDER'S RECORD MANAGEMENT FUND





The 1993 Iowa Legislature created a County Recorder's Record Management Fund to be used exclusively for the preservation and maintenance of public records. The legislation required that a $1.00 fee per each recorded instrument be deposited into this fund and that the Recorder use the fees collected (and interest earned) to produce and maintain public records that meet archival standards in addition to enhancing the technological storage and transmission capabilities related to archival quality records.

In past years, the County Recorder has authorized the purchase of optical imaging equipment to enhance the operations of this office. The Recorder also hired an outside firm to digitize the office's microfilmed records back to 1989, the year the computerized index system was implemented. Most recently, the Recorder's Office used these funds to purchase a new third-party computer application to replace the previous real estate document system developed in house. Based on current transaction levels, this fund will receive approximately $30,000 each year. The state is considering legislation to redesign the recorders fees and the allocations that may be retained by the local county.

PROPERTY TAX FRAUD PREVENTION

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

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

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

PROPERTYFRAUDALERT

RECORDER'S RECORD MANAGEMENT FUND
FUND STATEMENT

	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Charges For Services	$ 24,669	$ 30,000	$ 30,000	$ 30,000	0.0%
Use of Money & Property	1,761	900	1,600	1,200	33.3%
Subtotal Revenues	26,430	30,900	31,600	31,200	1.0%
Other Financing Sources:	-	-	-	-	
Total Revenues & Other Sources	26,430	30,900	31,600	31,200	1.0%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Other Financing Uses:					
Operating Transfers Out - General Fund	$ 20,000	$ 20,000	$ 20,000	$ 20,000	0.0%
Operating Transfers Out - Capital CIP Fund	25,000	-	-	-	N/A
Total Expenditures & Other Uses	45,000	20,000	20,000	20,000	0.0%
Excess of Revenues & Other Sources over(under) Expenditures & Other Uses	(18,570)	10,900	11,600	11,200	2.8%
Beginning Fund Balance - July 1	$ 25,484	$ 13,384	$ 6,914	$ 18,514	38.3%
Ending Fund Balance - June 30	$ 6,914	$ 24,284	$ 18,514	$ 29,714	22.4%

RURAL SERVICES BASIC FUND

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

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

The levy for the aforementioned two purposes is applied only against property located in the unincorporated areas (townships). Since the taxable valuation of agricultural land/structures is computed on a five-year productivity average as opposed to fair market value, the rural tax base and calculated rural services fund tax levy rate have fluctuated over the past ten (10) years as shown below. Expenditures and transfers out increased 2.8%.

Fiscal Year	Rural Tax Base	Rural Services Fund Levy *	Rural Services Fund Levy
2017-18	**1,025,764,483**	**3,022,829**	**2.94690**
2018-19	**1,086,344,571**	**3,179,921**	**2.92718**
2019-20	**1,125,980,428**	**3,278,460**	**2.91165**
2020-21	**1,140,293,513**	**3,308,416**	**2.90137**
2021-22	**1,179,214,091**	**3,418,597**	**2.89905**
2022-23	**1,212,927,009**	**3,481,144**	**2.87004**
2023-24	**1,232,380,740**	**3,494,639**	**2.83568**
2024-25	**1,279,631,687**	**3,557,478**	**2.78008**
2025-26	**1,319,561,964**	**3,596,556**	**2.75255**
2026-27	**1,328,191,832**	**3,816,078**	**2.87314**

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

Fiscal Year	Sec Rds Transfer*	Levy Rate	Library Appropriation*	Levy Rate
2017-18	**2,470,000**	**2.39063**	**574,740**	**0.55627**
2018-19	**2,618,000**	**2.39627**	**580,036**	**0.53091**
2019-20	**2,709,000**	**2.39268**	**587,575**	**0.51897**
2020-21	**2,755,000**	**2.38590**	**595,213**	**0.51547**
2021-22	**2,848,000**	**2.39377**	**601,165**	**0.50528**
2022-23	**2,930,000**	**2.39836**	**576,241**	**0.47168**
2023-24	**2,978,000**	**2.36635**	**590,646**	**0.46933**
2024-25	**3,091,000**	**2.32661**	**602,458**	**0.45347**
2025-26	**3,135,000**	**2.29590**	**623,545**	**0.45665**
2026-27	**3,178,890**	**2.38828**	**645,369**	**0.48486**

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

The County's required contribution to the Library system increased due to a reallocation of the overall budget to member entities based on per capita levels. The reallocation occurs after the decennial census.

RURAL SERVICES BASIC FUND
FUND STATEMENT

	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	$ 3,482,333	$ 3,523,947	$ 3,523,947	$ 3,721,335	5.6%
Less: Uncollected Delinq Taxes-Levy Yr	1,410	451	451	1,410	212.6%
Less: Credits To Taxpayers	119,592	118,286	118,286	116,592	-1.4%
Net Current Property Taxes	3,361,331	3,405,210	3,405,210	3,603,333	5.8%
Delinquent Property Tax Revenue	1,410	451	451	1,410	212.6%
Other County Taxes	79,034	77,394	72,611	99,526	28.6%
Intergovernmental	197,979	187,911	162,021	176,867	-5.9%
Use of Property and Money	21,086	2,700	12,600	9,600	255.6%
Subtotal Revenues	3,660,840	3,673,666	3,652,893	3,890,736	5.9%
Other Financing Sources:	-	-	-	-	
Total Revenues & Other Sources	3,660,840	3,673,666	3,652,893	3,890,736	5.9%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
County Environment & Education	602,458	623,545	623,545	645,369	3.5%
Subtotal Expenditures	602,458	623,545	623,545	645,369	3.5%
Other Financing Uses:					
Operating Transfers Out	3,091,000	3,135,000	3,135,000	3,178,890	1.4%
Total Expenditures & Other Uses	3,693,458	3,758,545	3,758,545	3,824,259	1.7%
Excess of Revenues & Other Sources over(under) Expenditures & Other Uses	(32,618)	(84,879)	(105,652)	66,477	-178.3%
Beginning Fund Balance - July 1	$ 235,099	$ 205,338	$ 202,481	$ 96,829	-52.8%
Ending Fund Balance - June 30	$ 202,481	$ 120,459	$ 96,829	$ 163,306	35.6%

Business-Type Funds



GOLF COURSE ENTERPRISE FUND



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

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

At any time during this agreement, the County could have pay the total prepayment price, at which time the land lease would have been canceled. Thus, the County paid the lease in its entirety at the conclusion of FY12.

The course and clubhouse, called Glynns Creek, opened July 1, 1992, at Scott County Park. Glynns Creek has received rave reviews since its opening. The number of rounds played has increased from 24,103 in FY19 to 32,216 in FY25. The County has sold season passes to the golf course and increased usage in the winter through a virtual driving range. These passes are flexible for weekend or weekday play and are available in junior/single/family memberships.

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

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

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

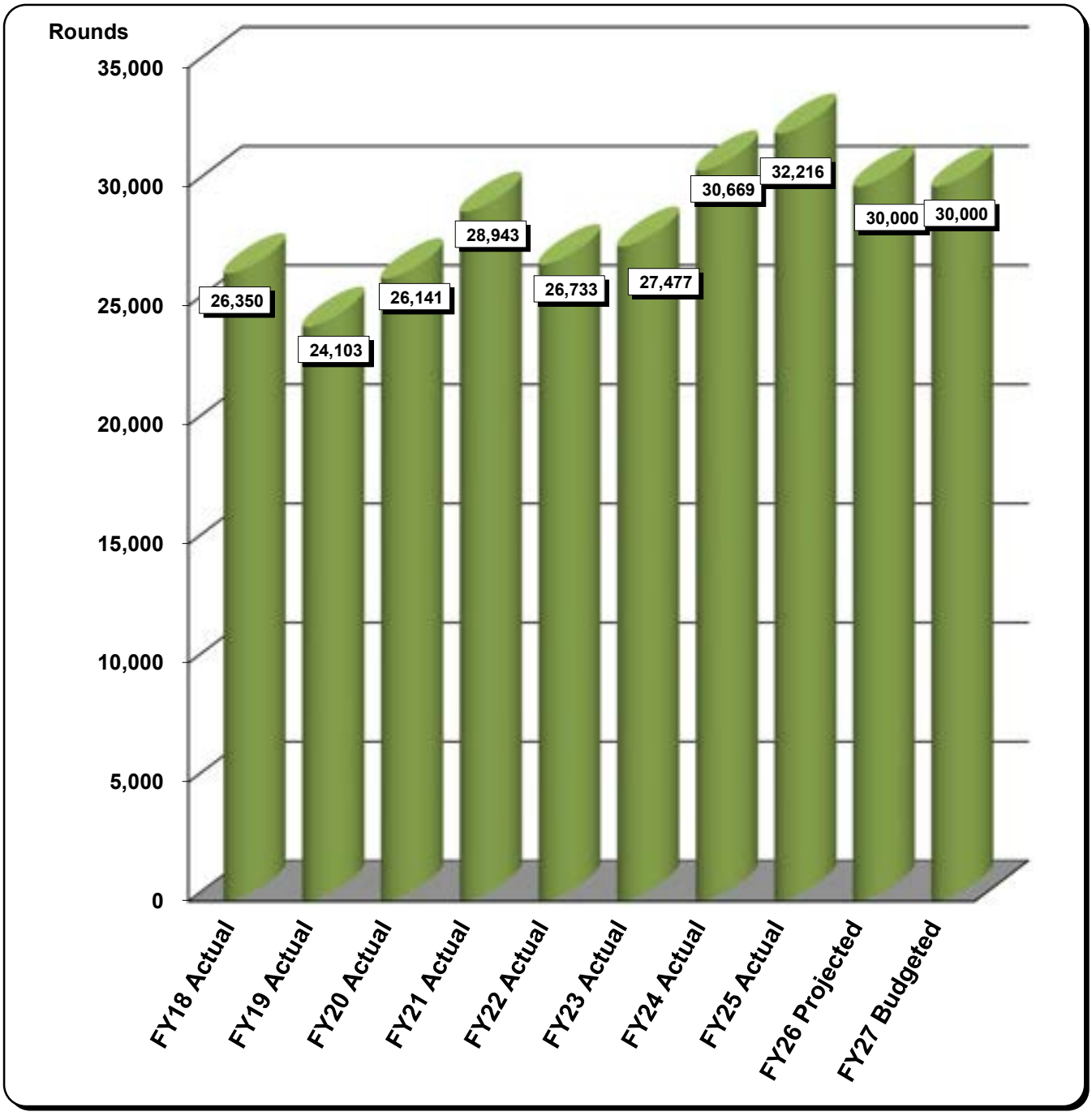
This County-run operation is accounted for in the Golf Course Enterprise Fund.

GOLF COURSE ENTERPRISE FUND
FUND STATEMENT

	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Charges For Services	$ 1,516,598	$ 1,439,750	$ 1,503,250	$ 1,505,750	4.6%
Use of Money & Property	34,407	21,900	21,300	16,200	-26.0%
Miscellaneous	1,270	1,000	1,500	1,500	50.0%
Subtotal Revenues	1,552,275	1,462,650	1,526,050	1,523,450	4.2%
Other Financing Sources:					
Sale of Capitalized Assets	241,139	-	10,000	7,000	N/A
Transfer - General Fund	-	-	-	-	N/A
Total Revenues & Other Sources	1,793,414	1,462,650	1,536,050	1,530,450	4.6%
EXPENSES & OTHER FINANCING USES					
Operating:					
County Environment & Education	$ 1,418,012	$ 1,590,547	$ 1,672,998	$ 1,573,433	-1.1%
Subtotal Expenses	1,418,012	1,590,547	1,672,998	1,573,433	-1.1%
Other Financing Uses:					
Loss on Assets Disposed	-	-	-	-	N/A
Total Expenses & Other Uses	1,418,012	1,590,547	1,672,998	1,573,433	-1.1%
Excess of Revenues & Other Sources over(under) Expenses & Other Uses	375,402	(127,897)	(136,948)	(42,983)	-66.4%
Beginning Fund Equity - July 1	$ 2,600,617	$ 2,552,144	$ 2,976,019	$ 2,839,071	11.2%
Ending Fund Equity - June 30	$ 2,976,019	$ 2,424,247	$ 2,839,071	$ 2,796,088	15.3%

GLYNNS CREEK GOLF COURSE ROUNDS

TEN YEAR COMPARISON



This graph shows that the number of golf rounds played have struggled for consistency. Golf rounds nationwide and in the Midwest have flattened. The FY27 budgeted projection is based upon conservative estimates of consistent and historical usage.

MEDIC EMS ENTERPRISE FUND

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





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

The County is looking to take advantage of government pricing for supplies, ambulances, tax-free purchasing, self-insurance risk retention, and fuel savings to reduce the cost of operations. Due to the unknown nature of MEDIC EMS's budget under the government method, a very conservative model of budgeting, which included numerous contingency costs, was used for fiscal year 2024 through 2026. The budget estimates will become more precise with additional data and was used in the fiscal year 2027 budget. Additionally, full staffing FTE levels continue to be refined as the model transitions to the County. The staffing model was fully loaded into the estimation process to include corresponding employee benefits for current employees.

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

The County has budgeted for the fund to receive General Fund support in FY27 for general operations support and capital investment from the Couty Capital Improvement Fund. This would include transfers for indirect cost reimbursement.

In the spring of 2024, the County entered into a multi-year agreement for cardiac monitors for approximately 20 ambulances. These monitors are expected to be useful over the next seven years through 2031.



MEDIC EMS AMBULANCE ENTERPRISE FUND
FUND STATEMENT

	Actual 2024-25	Budget 2025-26	Revised Estimate 2025-26	Budget 2026-27	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Intergovernmental	$ 302,098	$ -	$ 309,000	$ 159,000	N/A
Charges For Services	12,969,808	14,029,301	14,543,018	15,446,470	10.1%
Use of Money & Property	49,266	14,200	19,600	15,000	5.6%
Miscellaneous	16,338	16,600	16,600	16,600	0.0%
Subtotal Revenues	13,337,510	14,060,101	14,888,218	15,637,070	11.2%
Other Financing Sources:					
Transfer - General Fund	1,100,000	1,420,000	1,420,000	1,420,000	0.0%
Transfer - ARPA Fund	-	-	-	800,000	N/A
Transfer - Capital Fund	-	500,000	500,000	500,000	0.0%
Subtotal Other Financing Sources	1,100,000	1,920,000	1,920,000	2,720,000	41.7%
Total Revenues & Other Sources	14,437,510	15,980,101	16,808,218	18,357,070	14.9%
EXPENSES & OTHER FINANCING USES					
Operating:					
Public Safety - Ambulance	$ 14,039,863	$ 16,533,508	$ 16,787,308	$ 17,678,142	6.9%
Subtotal Expenses	14,039,863	16,533,508	16,787,308	17,678,142	6.9%
Other Financing Uses:					
Transfer - General Fund	-	-	-	-	N/A
Total Expenses & Other Uses	14,039,863	16,533,508	16,787,308	17,678,142	6.9%
Excess of Revenues & Other Sources over(under) Expenses & Other Uses	397,647	(553,407)	20,910	678,928	-222.7%
Beginning Fund Equity - July 1	$ 6,168,491	$ 5,953,200	$ 6,566,138	$ 6,587,048	10.6%
Ending Fund Equity - June 30	$ 6,566,138	$ 5,399,793	$ 6,587,048	$ 7,265,976	34.6%

Departmental & Authorized Agency Detail



Budgeting for Outcomes Detail Index
By Department / Authorized Agency

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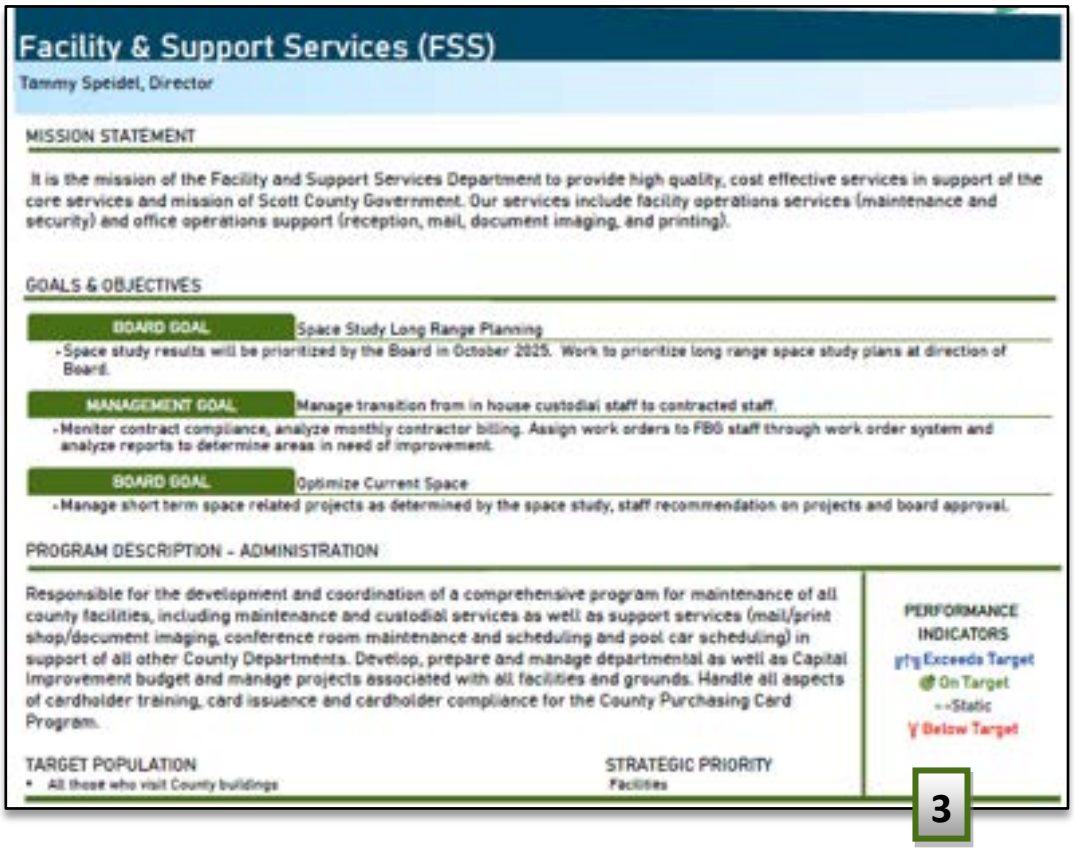
A Guide to Scott County Budgeting for Outcomes

1. Goals & Objectives

Each department / authorized agency creates goals based on county-wide Board goals or program-based Management goals.

2. Program Description

A short overview and explanation of the services provided by that department / agency. Each program provided by the department / agency includes a description.



Facility & Support Services (FSS)

Tammy Speidel, Director

MISSION STATEMENT

It is the mission of the Facility and Support Services Department to provide high quality, cost effective services in support of the core services and mission of Scott County Government. Our services include facility operations services (maintenance and security) and office operations support (reception, mail, document imaging, and printing).

GOALS & OBJECTIVES

BOARD GOAL — Space Study Long Range Planning

- Space study results will be prioritized by the Board in October 2025. Work to prioritize long range space study plans at direction of Board.

MANAGEMENT GOAL — Manage transition from in house custodial staff to contracted staff.

- Monitor contract compliance, analyze monthly contractor billing. Assign work orders to FBG staff through work order system and analyze reports to determine areas in need of improvement.

BOARD GOAL — Optimize Current Space

- Manage short term space related projects as determined by the space study, staff recommendation on projects and board approval.

PROGRAM DESCRIPTION - ADMINISTRATION

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

TARGET POPULATION
- All those who visit County buildings

STRATEGIC PRIORITY
Facilities

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

1 2 3

4. Workload

Work performed; duties that are expected or assigned.

3. Performance Indicators

See at a glance how departments / agencies are doing.

5. Annual Measures

A two-year history as well as current projections for outcomes, efficiencies, and costs.

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Time of first contact in customer entered work requests	94%	93%	92%	90%
	Percent of work performed on PM basis	33%	34%	30%	30%
	Total maintenance cost per square foot maintained	$3.84	$2.66	$3.80	$3.80
	# of man hours spent in safety training	107	411	100	180

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Maintenance Staff will make first contact on 90% of routine work orders within 5 working days of assignment.	To be responsive to the workload from our non-jail customers.	On Target	94%	93%	92%	90%
OUTCOME	Maintenance Staff will strive to perform 30% of their work on a preventative basis each FY.	To do an increasing amount of work in a scheduled manner rather than reactive.	On Target	33%	34%	30%	30%

ANALYSIS - MAINTENANCE

As the YJRC location comes off the contracters' warranty period, we anticipate an increase in work requests and preventative maintenance work orders.

4 5 6

6. Analysis

Detailed examination of the program. This often includes an explanation of influential factors on the outcomes, efficiencies, and costs explored.

A Guide to Scott County Budget Analyses

1

2

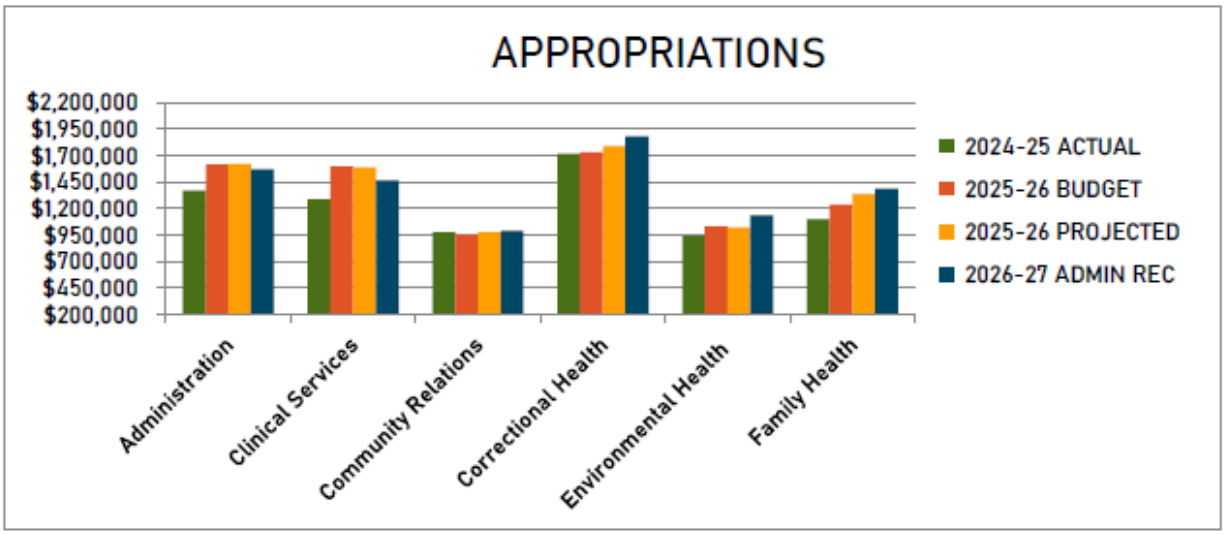
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FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Administration (20.1000, 2001, 2007)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
39-N Health Director	1.00	1.00	1.00	1.00	1.00	1.00
34-N Deputy Health Director	1.00	1.00	1.00	1.00	1.00	1.00
29-N Fiscal Manager	1.00	1.00	1.00	1.00	1.00	1.00
24-N Grant Accounting Specialist	1.00	-	-	-	-	-
23-N Senior Admin Assistant	-	1.00	1.00	1.00	1.00	1.00
18-N Senior Office Assistant	2.00	2.00	2.00	2.00	2.00	2.00
16-N Office Assistant	3.00	3.00	3.00	3.00	3.00	3.00
TOTAL POSITIONS	9.00	9.00	9.00	9.00	9.00	9.00
REVENUE SUMMARY:						
Intergovernmental	$ 1,686	$ -	$ -	$ -	$ -	$ -
Charges for Services	-	-	25	25	25	25
Miscellaneous	29,987	19,583	12,250	12,250	15,250	15,250
TOTAL REVENUES	$ 31,674	$ 19,583	$ 12,275	$ 12,275	$ 15,275	$ 15,275
APPROPRIATION SUMMARY:						
Salaries	$ 577,655	$ 629,746	$ 673,562	$ 672,522	$ 615,064	$ 615,064
Benefits	238,625	265,587	288,435	288,435	299,912	299,912
Purchase Services & Expenses	558,131	463,909	633,575	635,850	632,428	632,428
Supplies & Materials	9,853	7,241	19,598	25,518	21,970	21,970
TOTAL APPROPRIATIONS	$ 1,384,264	$ 1,366,484	$ 1,615,170	$ 1,622,325	$ 1,569,374	$ 1,569,374

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



1. Program

The program within the department

2. Authorized Positions

Full Time Equivalent (FTE) by position

3. Revenue Summary

Program or Agency revenues

4. Appropriations Summary

Program or Agency expenses

5. Appropriations Chart

Summary chart of all departmental or agency appropriations

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Administration

Mahesh Sharma, County Administrator

MISSION STATEMENT

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

GOALS & OBJECTIVES

BOARD GOAL Carry out the Board of Supervisors Strategic Plan

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

BOARD GOAL ARPA Spending Plan

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

BOARD GOAL Development of MEDIC EMS of Scott County

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

PROGRAM DESCRIPTION - POLICY AND FACILITATION ADMINISTRATION

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

TARGET POPULATION
- All residents, businesses, County Departments, and other governments,

STRATEGIC PRIORITY
Departmental

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of Agenda Items	356	378	350	360
	Number of agenda items postponed or rescheduled	2	6	0	0
	Number of agenda items placed on agenda after public distribution (amended)	2	0	0	0

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Prepare reports, studies, legislative actions for Board consideration in a prompt efficient manner	Percentage of agenda items placed on the agenda 5 days in advance of the meeting.	On Target	100%	100%	100%	100%
EFFICIENCY	Board members are informed and prepared to take action on all items on the agenda.	Percentage of agenda items postponed at Board meeting due to Board ability to take action.	On Target	1%	2%	0%	0%

ANALYSIS - POLICY AND ADMINISTRATION

The Administrator and department will prepare the Board agenda items for the benefit of the Board of Supervisors. Content will be prepared to minimize questions that cause a delay in taking action by the Board of Supervisors.

PROGRAM DESCRIPTION - POLICY AND COUNTY FINANCIAL MANAGEMENT

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

TARGET POPULATION
- All residents and users of financial data.

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of federal grants managed	55	59	50	55
	Number of Budget Amendments after initial adoption	3	2	2	2
	Number of Purchase Orders issued	560	575	600	600

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Maintain minimum fund balance requirements for the County's General Fund - According to Financial Management Policy, and within legal budget	Maintain a 15% General Fund unassigned balance, and each state service area to be 100% expended or below.	On Target	20.0% / 100% or below	19.4% / 100% budget compliance	20.0% / 100% or below	20.0% / 100% or below
OUTCOME	Ensure that all Federal Grants receive a "clean audit" with no audit findings for the County's annual Single Audit	Zero audit findings for federal grants related to Single Audit.	On Target	0	0	0	0
OUTCOME	Submit Budget / ACFR/ PAFR to GFOA for recognition of achievement and receive achievement	Recognition of Achievements in Reporting.	On Target	3	3	3	3
EFFICIENCY	Develop training program for ERP / Financial users to increase comfort and internal report utilization / accounting	Training events outside of annual budget training.	On Target	1	1	1	1

ANALYSIS - FINANCIAL MANAGEMENT

The County Administration will manage grants, budget, and financial reporting to maximize communication and compliance for the public benefit of the Board of Supervisors and the County.

PROGRAM DESCRIPTION - COUNTY LEGISLATIVE COORDINATION

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

TARGET POPULATION
- All residents

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of committee of the whole meetings	44	28	44	28
	Number of meetings posted to web 5 days in advance	98%	100%	100%	100%
	Percent of Board Meeting handouts posed to web within 24 hours	100%	100%	100%	100%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Agenda materials are available to the public	Agenda posted to the website 5 day in advance of the meeting.	↔Static	100%	100%	100%	100%
EFFICIENCY	Handouts are posted to the website within 24 after the meeting	Handouts are posted to website within 24 hours after the meeting.	↔Static	100%	100%	100%	100%

ANALYSIS - LEGISLATIVE COORDINATION

Agendas will be prepared and posted in advance for the Board consumption and public notice.

PROGRAM DESCRIPTION - COUNTY STRATEGIC PLAN

Facilitate, through collaboration, the achievement of the Board of Supervisors goals and report the outcomes quarterly. Supervise appointed Department Heads. A new plan was developed in 2023 for the 2025-2027 fiscal years.

TARGET POPULATION
- All Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of strategies within the County's current strategic plan	11	11	11	11

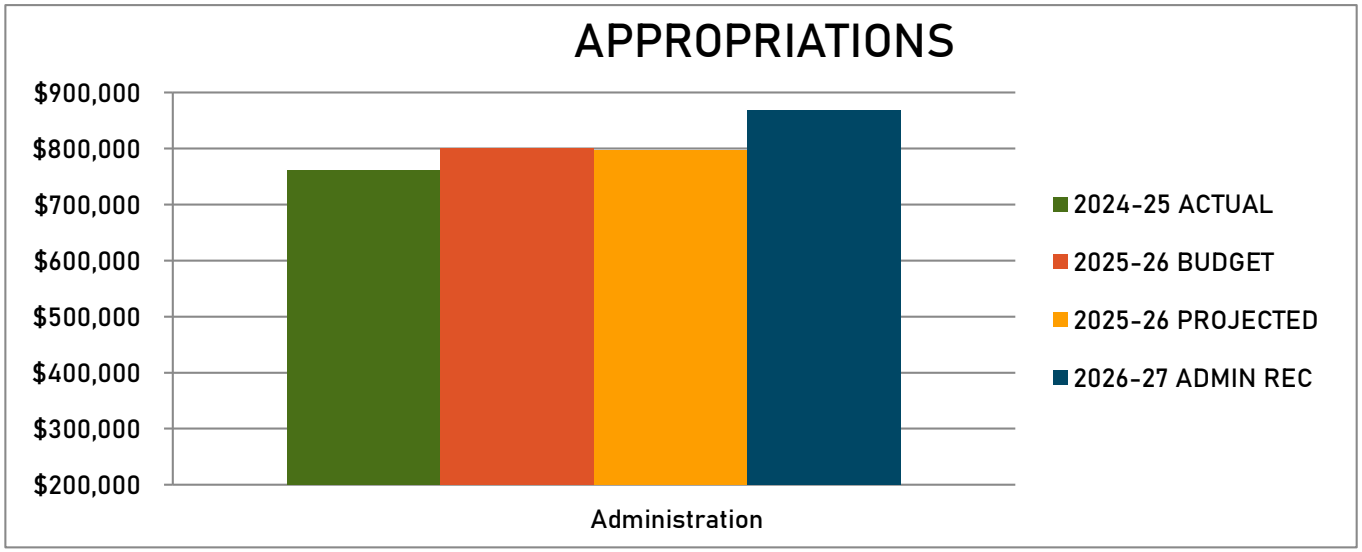
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Strategic Plans goals are on-schedule and reported quarterly to the Board of Supervisors	Percentage of initiatives measured on-schedule. Unless behind schedule, it is measured as "on-schedule."	On Target	100%	100%	100%	100%
EFFICIENCY	Completion of Strategic Plan	Measured as initiatives completed or on-progress to be completed.	On Target	0%	0%	75%	100%

ANALYSIS - STRATEGIC PLAN

The Administration Department will continue to lead the effort of completing the County's strategic plan that focuses on employees, facilities, and organizational efficiency.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: General Administration (11.1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
County Administrator	1.00	1.00	1.00	1.00	1.00	1.00
37-N Budget and Administrative Services Director	1.00	1.00	1.00	1.00	1.00	1.00
27-N ERP and Budget Analyst	1.00	2.00	2.00	2.00	2.00	2.00
25-N Purchasing Specialist	1.00	-	-	-	-	-
25-N Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Z Intern	0.25	0.25	0.25	0.25	0.25	0.25
TOTAL POSITIONS	5.25	5.25	5.25	5.25	5.25	5.25
APPROPRIATION SUMMARY:						
Salaries	$ 554,004	$ 581,613	$ 609,423	$ 609,423	$ 638,966	$ 638,966
Benefits	164,107	159,594	167,229	165,229	204,338	204,338
Purchase Services & Expenses	12,686	17,591	21,300	21,000	23,000	23,000
Supplies & Materials	2,255	1,453	2,000	2,000	2,000	2,000
TOTAL APPROPRIATIONS	$ 733,052	$ 760,250	$ 799,952	$ 797,652	$ 868,304	$ 868,304

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



Attorney's Office

Kelly Cunningham, County Attorney

MISSION STATEMENT

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

GOALS & OBJECTIVES

MANAGEMENT GOAL Criminal Prosecution

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

MANAGEMENT GOAL Representing the County

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

PROGRAM DESCRIPTION - CRIMINAL PROSECUTION

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

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

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

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	New Indictable Misdemeanor Cases	3,371	3,695	3,000	3,500
	New Felony Cases	992	1,807	1,000	1,500
	New Non-Indictable Cases	2,022	2,115	1,800	2,000
	New Special Investigation Cases Initiated	New Measurement	New Measurement	300	360

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Attorney's Office will represent the State in all criminal proceedings.	98% of all criminal cases will be prosecuted by the SCAO.	On Target	98%	98%	98%	98%
OUTCOME	Attorney's Office will diligently work toward achieving justice in all criminal cases.	Justice is accomplished in 100% of criminal cases.	On Target	100%	100%	100%	100%

ANALYSIS - CRIMINAL PROSECUTION

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

PROGRAM DESCRIPTION - JUVENILE

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

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

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	New Juvenile Cases - Delinquencies, CINA, Terms, Rejected	503	386	500	400
	Uncontested Juvenile Hearings	1,483	824	1,500	1,000
	Evidentiary Juvenile Hearings	1,034	935	900	900

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Attorney's Office represents the State in juvenile delinquency proceedings.	98% of all juvenile delinquency cases will be prosecuted by the SCAO.	On Target	98%	98%	98%	98%
OUTCOME	Attorney's Office represents the Department of Human Services in CINA cases.	98% of all juvenile CINA cases will be pursued by the SCAO.	On Target	98%	98%	98%	98%

ANALYSIS - JUVENILE

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

Children in Need of Assistance (CINA) - Juvenile Court is proud of its relationships with our community partners. We begin our work prior to case inception with law enforcement, the Department of Health and Human Services, medical personnel, the Scott County Jail, and mental health providers amongst many others.

PROGRAM DESCRIPTION - CIVIL

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

TARGET POPULATION

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

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Non Litigation Services Intake	254	359	250	300
	Litigation Services Intake	485	678	500	700
	Non Litigation Services Cases Closed	85	83	100	100
	Litigation Services Cases Closed	606	481	600	500
	# of Mental Health Hearings	374	403	375	400

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Attorney's Office will provide representation and service as required.	Attorney's Office will defend 90% of County cases in-house. (rather than contracting other attorneys)	On Target	90%	90%	90%	90%
OUTCOME	Attorney's Office will provide representation at Mental Health Commitment Hearings.	100% representation at hearings.	On Target	100%	100%	100%	100%

ANALYSIS - CIVIL

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

PROGRAM DESCRIPTION - DRIVER LICENSE / FINE COLLECTION

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

TARGET POPULATION

- All Scott County Citizens

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	New Clients in Database	New Measurement	New Measurement	500	500
	Total Cases Flagged as Default	143	277	150	200
	Dollar Amount Collected for County	$501,737	$527,460	$440,000	$440,000
	Dollar Amount Collected for State	$1,170,076	$1,329,771	$800,000	$800,000

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Attorney's Office will work to assist Scott County residents in obtaining driver licenses after suspension.	Attorney's Office will assist applicants with suspensions 100% of the time.	On Target	100%	100%	100%	100%
OUTCOME	Attorney's Office will work to assist Scott County residents in paying delinquent fines.	Attorney's Office will grow the program approximately 20% annually in correlation to the fiscal year's projection.	On Target	27%	20%	25%	25%

ANALYSIS - DRIVER LICENSE / FINE COLLECTION

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

PROGRAM DESCRIPTION - VICTIM / WITNESS SUPPORT SERVICE

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

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

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of Victim Packets Sent	2,077	2,033	2,000	2,000
	Number of Victim Packets Returned	653	653	800	800

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Attorney's Office will actively communicate with crime victims.	100% of registered crime victims will be sent victim registration information.	On Target	100%	100%	100%	100%

ANALYSIS - VICTIM / WITNESS SUPPORT SERVICE

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

PROGRAM DESCRIPTION - ADVISORY SERVICES

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

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

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of Phone Calls on "Complaint Desk" Received			New Measurement	644	600	600
	Number of Walk-In "Complaint Desk" In Person Visits			957	192	200	200
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Attorney's Office will respond to citizen's requests for information during complaint desk hours.	100% of requests will be addressed.	On Target	100%	100%	100%	100%

ANALYSIS - ADVISORY SERVICES

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

PROGRAM DESCRIPTION - CASE EXPEDITION

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

TARGET POPULATION

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

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of Entries into Jail			8,714	9,664	8,000	8,000
	Number of Probation Violations Filed			New Measurement	453	250	400
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	The Case Expeditor will review the cases of all inmates in the Scott County Jail to reduce the number of days spent in the jail before movement.	100% of inmate cases are reviewed.	On Target	100%	100%	100%	100%

ANALYSIS - CASE EXPEDITION

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

Attorney - Risk Management

Rhonda Oostenryk, Risk Manager

MISSION STATEMENT

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

GOALS & OBJECTIVES

MANAGEMENT GOAL — Risk Management

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

PROGRAM DESCRIPTION - LIABILITY

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

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

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

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	$40,000 of Claims GL	$35,186	$82,134	$20,000	$30,000
	$50,000 of Claims PL	$1,198	$5,988	$300,000	$75,000
	$85,000 of Claims AL	$123,376	$57,951	$65,000	$70,000
	$20,000 of Claims PR	$21,712	$21,613	$30,000	$40,000

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Prompt investigation of liability accidents / incidents	To investigate 90% of incidents / accidents within 5 days.	On Target	90%	100%	90%	90%

ANALYSIS - LIABILITY

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

PROGRAM DESCRIPTION - SCHEDULE OF INSURANCE

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

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

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of County-Maintained Policies			15	11	16	16
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Prompt investigation of liability accidents / incidents	To investigate 100% of incidents / accidents within 5 days.	On Target	100%	100%	100%	100%

ANALYSIS - SCHEDULE OF INSURANCE

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

PROGRAM DESCRIPTION - WORKERS COMPENSATION

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

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

STRATEGIC PRIORITY
Departmental

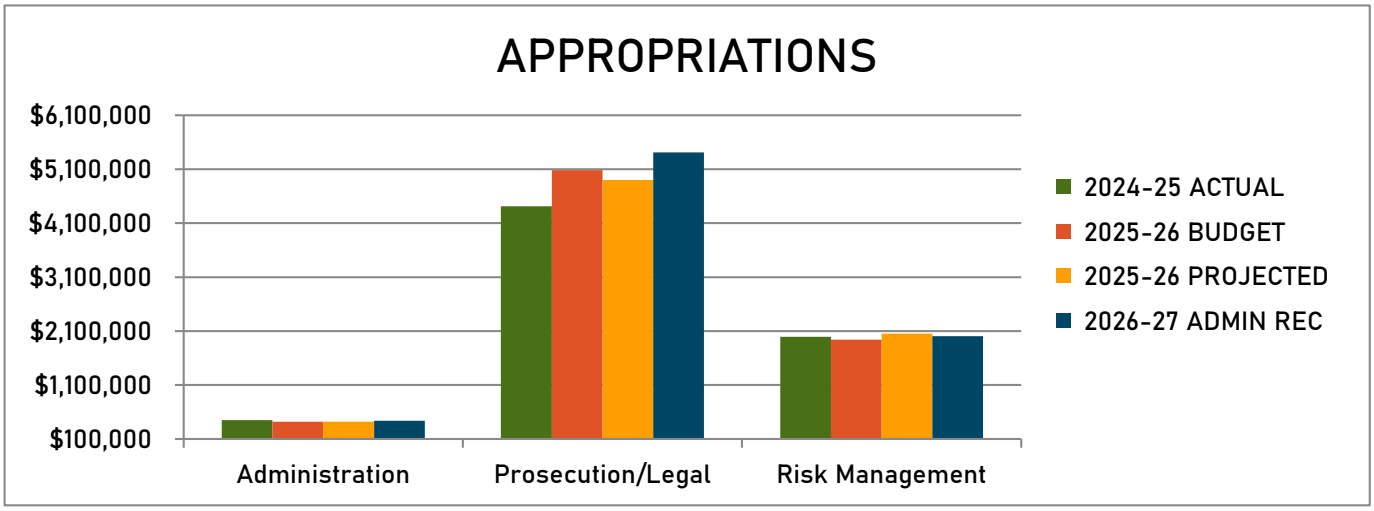
ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Claims Opened (new)			46	58	50	50
	Claims Reported			90	96	90	90
	$250,000 of Workers Compensation Claims			$402,477	$291,367	$230,000	$200,000
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	To investigate workers comp claims within 5 days	To investigate 100% of accidents within 5 days.	On Target	100%	100%	100%	100%

ANALYSIS - WORKERS COMPENSATION

The county provides workers compensation funding for individuals sustaining a work-related injury. The budgeted amount has increased due to increased direct medical costs.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Attorney Administration (12.1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
X County Attorney	0.50	0.50	0.50	0.50	0.50	0.50
Y First Assistant Attorney	0.40	0.40	0.40	0.40	0.40	0.40
30-N Office Administrator	1.00	1.00	1.00	1.00	1.00	1.00
26-N Paralegal/Executive Secretary	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL POSITIONS	2.40	2.40	2.40	2.40	2.40	2.40
REVENUE SUMMARY:						
Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	3,337	42	-	-	-	-
TOTAL REVENUES	$ 3,337	$ 42	$ -	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ 326,863	$ 325,375	$ 298,596	$ 298,596	$ 307,510	$ 307,510
Benefits	117,836	116,682	113,896	114,396	121,869	121,869
Purchase Services & Expenses	3,654	3,460	6,000	6,000	6,000	6,000
Supplies & Materials	2,458	2,928	4,000	4,000	4,000	4,000
TOTAL APPROPRIATIONS	$ 450,810	$ 448,445	$ 422,492	$ 422,992	$ 439,379	$ 439,379

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



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Criminal Prosecution (1201&1203)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
X County Attorney	0.50	0.50	0.50	0.50	0.50	0.50
Y First Assistant Attorney	0.60	0.60	0.60	0.60	0.60	0.60
36-N Senior Assistant Attorney	8.00	8.00	8.00	8.00	8.00	8.00
32-N Assistant Attorney	9.00	9.00	11.00	11.00	11.00	11.00
28-N Investigator	1.00	1.00	1.00	1.00	1.00	1.00
27-N Case Expeditor	1.00	1.00	1.00	1.00	1.00	1.00
27-N Digital Evidence Specialist	1.00	1.00	2.00	2.00	2.00	2.00
27-N Paralegal/Executive Secretary	0.50	0.50	0.50	0.50	0.50	0.50
26-N Paralegal	4.00	4.00	4.00	4.00	4.00	4.00
20-AFSCME Senior Victim and Witness Coordinator	2.00	2.00	2.00	2.00	2.00	2.00
22-AFSCME Intake Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
21-AFSCME Fine Collections Specialist	2.00	2.00	2.00	2.00	3.00	3.00
21-AFSCME Legal Secretary	3.00	3.00	3.00	3.00	4.00	4.00
18-AFSCME Senior Office Assistant	3.00	4.00	4.00	4.00	3.00	3.00
18-AFSCME Receptionist	1.00	-	-	-	-	-
Z Summer Law Clerk	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL POSITIONS	38.10	38.10	41.10	41.10	42.10	42.10
REVENUE SUMMARY:						
Intergovernmental	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	596,432	558,959	525,000	525,000	525,000	525,000
TOTAL REVENUES	$ 597,632	$ 560,159	$ 526,200	$ 526,200	$ 526,200	$ 526,200
APPROPRIATION SUMMARY:						
Salaries	$ 2,909,685	$ 3,119,303	$ 3,539,115	$ 3,357,115	$ 3,748,378	$ 3,748,378
Benefits	1,151,974	1,170,096	1,382,677	1,382,677	1,502,588	1,502,588
Purchase Services & Expenses	114,791	88,586	126,500	129,300	129,300	129,300
Supplies & Materials	30,110	35,739	31,500	28,700	28,700	28,700
TOTAL APPROPRIATIONS	$ 4,206,560	$ 4,413,724	$ 5,079,792	$ 4,897,792	$ 5,408,966	$ 5,408,966

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Risk Management (1202)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
32-N Risk Manager	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	1.00	1.00	1.00	1.00	1.00	1.00
REVENUE SUMMARY:						
Charges for Services	$ -	$ -	$ 25	$ -	$ 25	$ 25
Miscellaneous	3,413	26,092	10,000	10,000	10,000	10,000
TOTAL REVENUE	$ 3,413	$ 26,092	$ 10,025	$ 10,000	$ 10,025	$ 10,025
APPROPRIATION SUMMARY:						
Salaries	$ 107,266	$ 114,130	$ 118,124	$ 118,124	$ 122,253	$ 122,253
Benefits	29,299	31,395	33,323	33,323	33,951	33,951
Purchase Services & Expenses	1,859,797	1,850,558	1,790,835	1,898,341	1,848,633	1,848,633
Supplies & Materials	725	526	1,300	250	1,100	1,100
TOTAL APPROPRIATIONS	$ 1,997,087	$ 1,996,609	$ 1,943,582	$ 2,050,038	$ 2,005,936	$ 2,005,936

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

Auditor's Office

Kerri Tompkins, County Auditor

MISSION STATEMENT

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

GOALS & OBJECTIVES

MANAGEMENT GOAL Departmental Efficiency

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

MANAGEMENT GOAL Departmental Efficiency

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

MANAGEMENT GOAL Departmental Efficiency

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

PROGRAM DESCRIPTION - AUDITOR ADMINISTRATION (1000)

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

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Conduct 12 manager meetings annually to assess need for new internal policies or procedures.	12	12	12	12
	Conduct minimum of 4 meetings annually with staff to review progress on goals and assess staff needs to meet our legal responsibilities.	4	4	4	4

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Ensure all statutory and other responsibilities are met. Assign staff to effectively and efficiently deliver services to Scott County.	Conduct at least 12 meetings with managers to review progress and assess need for new internal policies or procedures. Conduct at least 4 meetings with staff to review progress on goals and assess staff needs to meet our legal responsibilities.	On Target	100%	100%	100%	100%
EFFICIENCY	Observing regular expenses, budget items, overtime and continually seeking cost savings.	Maintaining administration costs at or below 15% of budget.	On Target	16.9% / 100%	10% / 100%	15% / 100%	15% / 100%

ANALYSIS - AUDITOR - ADMINISTRATION

Holding monthly and quarterly meetings with staff and management gives Administration the chance to review current and upcoming expenses and staffing needs for the office. This advanced planning assists in keeping expenses at or below the projected budget.

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

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

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of registered voters	129,168	119,799	140,000	132,000
	Number of General, City, and School elections	2	4	1	1
	Number of precincts supported	New Measurement	66 + 1	66	66
	Number of jurisdictions for which we administer elections	New Measurement	25	25	25

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Ensure new voters have opportunity to vote; meet all statutory responsibilities; receive and process all absentee ballot requests; make arrangements with facilities for election and early voting polling sites.	Conduct election official training before major elections. Process and mail ballots to 100% of voters who submit correct absentee ballot requests in accordance with state law.	On Target	100%	100%	100%	100%
EFFICIENCY	Follow processes to ensure that all voters are able to vote and have the security of knowing that all election laws are being followed to the letter.	To increase voter registrations, hold elections requiring no audit follow up.	On Target	100%	100%	100%	100%

ANALYSIS - ELECTIONS

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

PROGRAM DESCRIPTION - BUSINESS & FINANCE (1302)

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

TARGET POPULATION
- All Scott County Citizens
- All Scott County Employees
- All Scott County Vendors

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of employees paychecks processed (timecards processed)	20,562	22,905	22,000	22,000
	Number of accounts payable invoices processed	23,015	25,509	20,000	20,000
	Number of interdepartmental invoices processed (ie: 3050)	N/A	1,998	2,056	2,056
	Number of COW & Board minutes recorded (Including Special Mtgs)	N/A	58	55	55

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Pay employees and payroll liabilities accurately and timely including taxes and withholdings; process all claims correctly and according to policies and procedures; record Board minutes accurately and timely.	Employees and vendors are paid correctly and on time.	On Target	100%	100%	100%	100%
EFFICIENCY	Processing payroll and all of accounts payable timely, meeting deadlines; publishing Board meeting minutes timely.	Incur no penalties for late payments.	On Target	100%	100%	100%	100%

ANALYSIS - BUSINESS & FINANCE

Payroll and accounts payable are processed for each deadline timely and efficiently with planning for regular and short deadlines. Board meeting minutes are created, audited, and submitted for publication in a timely manner.

PROGRAM DESCRIPTION - TAXATION (1303)

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

TARGET POPULATION

- All Scott County Citizens

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Certify taxes.	New Measurement	51	51	51
	Certify budgets.	49	47	47	47
	Process all property transfers.	6,137	6,417	7,500	7,500
	Process all property splits for future year.	New Measurement	150	150	150
	TIF Administration	New Measurement	35	35	35

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Certify taxes and budgets efficiently and timely. Ensure property transfers and future year splits entered accurately. Create and maintain eligible TIF districts.	Property taxes correctly prepared and reflect correct ownership and tax districts.	On Target	100%	100%	100%	100%

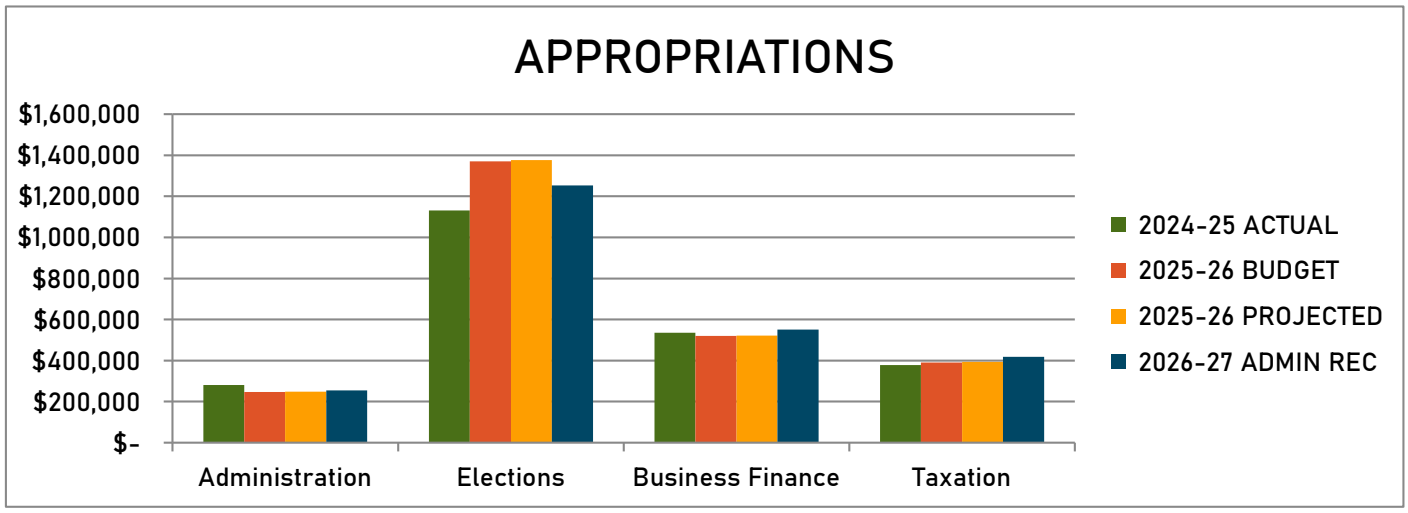
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Meet statutory & regulatory deadlines for certification with 100% accuracy. Process all real estate transfers without errors within 48 hours of receipt of the correct transfer documents.	Not having to reissue property tax statements due to errors or omissions.	On Target	100%	100%	100%	100%

ANALYSIS - TAXATION

The department processes all property transfers and property splits in a timely manner. Taxing authority budgets are certified timely in order to comply with state laws. The department strives for accruacy and timeliness when certifying taxes and turning them over to the Treasurer's Office to produce property tax statements.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Auditor Administration (13.1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
X Auditor	1.00	1.00	1.00	1.00	1.00	1.00
35-N Accounting and Business Manager	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL POSITIONS	1.50	1.50	1.50	1.50	1.50	1.50
REVENUE SUMMARY:						
Fines, Forfeitures & Miscellaneous	$ 14,355	$ 30,453	$ 5,000	$ 12,000	$ 5,000	$ 5,000
TOTAL REVENUES	$ 14,355	$ 30,453	$ 5,000	$ 12,000	$ 5,000	$ 5,000
APPROPRIATION SUMMARY:						
Salaries	$ 161,687	$ 206,487	$ 173,226	$ 173,226	$ 174,766	$ 174,766
Benefits	64,406	71,838	68,752	70,252	74,128	74,128
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	2,181	2,547	4,800	4,800	4,800	4,800
Supplies & Materials	638	389	750	750	750	750
TOTAL APPROPRIATIONS	$ 228,912	$ 281,261	$ 247,528	$ 249,028	$ 254,444	$ 254,444

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



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Elections (1301)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
34-N Elections Manager	1.00	1.00	1.00	1.00	1.00	1.00
26-AFSCME Elections Specialist	1.00	1.00	1.00	1.00	1.00	1.00
19-AFSCME Senior Elections Clerk	3.00	3.00	3.00	3.00	3.00	3.00
16-AFSCME Elections Clerk	1.15	1.15	1.15	1.15	1.15	1.15
TOTAL POSITIONS	6.15	6.15	6.15	6.15	6.15	6.15
REVENUE SUMMARY:						
Intergovernmental	$ 229,958	$ 9,996	$ 220,000	$ 220,000	$ -	$ -
Charges for Services	1,936	240	300	300	300	300
Fines, Forfeitures & Miscellaneous	4,361	-	1,000	1,000	1,000	1,000
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	$ 236,256	$ 10,236	$ 221,300	$ 221,300	$ 1,300	$ 1,300
APPROPRIATION SUMMARY:						
Salaries	$ 546,643	$ 579,144	$ 629,317	$ 629,317	$ 617,800	$ 617,800
Benefits	151,916	172,115	187,760	187,760	227,884	227,884
Capital Outlay	17,555	-	-	-	-	-
Purchase Services & Expenses	334,294	296,450	407,800	403,500	256,200	256,200
Supplies & Materials	67,333	53,168	88,750	99,250	94,300	94,300
Debt Service	14,504	29,700	57,000	57,000	57,000	57,000
TOTAL APPROPRIATIONS	$ 1,132,246	$ 1,130,577	$ 1,370,627	$ 1,376,827	$ 1,253,184	$ 1,253,184

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Business/Finance (1302)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
35-N Accounting & Business Manager	0.40	0.40	0.40	0.40	0.40	0.40
26-N Finance Generalist	1.00	1.00	1.00	-	-	-
23-N Payroll Specialist	1.00	1.00	1.00	2.00	2.00	2.00
21-AFSCME Accounts Payable Specialist	1.00	1.00	1.00	1.00	1.00	1.00
19-N Official Records Clerk	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	4.40	4.40	4.40	4.40	4.40	4.40
REVENUE SUMMARY:						
Licenses & Permits	$ 6,583	$ 7,259	$ 5,475	$ 5,475	$ 5,475	$ 5,475
Miscellaneous	510	286	-	-	-	-
TOTAL REVENUES	$ 7,093	$ 7,545	$ 5,475	$ 5,475	$ 5,475	$ 5,475
APPROPRIATION SUMMARY:						
Salaries	$ 321,077	$ 367,744	$ 341,934	$ 341,934	$ 358,684	$ 358,684
Benefits	139,880	153,855	162,852	162,852	173,055	173,055
Purchase Services & Expenses	837	5,541	6,440	7,690	10,790	10,790
Supplies & Materials	6,780	8,117	9,000	9,000	9,000	9,000
TOTAL APPROPRIATIONS	$ 468,573	$ 535,256	$ 520,226	$ 521,476	$ 551,529	$ 551,529

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Taxation (1303)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
35-N Accounting & Business Manager	0.10	0.10	0.10	0.10	0.10	0.10
34-N Tax Manager	1.00	1.00	1.00	1.00	1.00	1.00
24-N GIS/Elections Systems Technician	1.00	1.00	1.00	1.00	1.00	1.00
19-AFSCME Platroom Specialist	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	3.10	3.10	3.10	3.10	3.10	3.10
REVENUE SUMMARY:						
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	32,290	32,970	33,075	33,075	33,075	33,075
TOTAL REVENUES	$ 32,290	$ 32,970	$ 33,075	$ 33,075	$ 33,075	$ 33,075
APPROPRIATION SUMMARY:						
Salaries	$ 193,981	$ 232,356	$ 233,335	$ 233,335	$ 245,911	$ 245,911
Benefits	84,178	102,726	106,060	106,060	113,873	113,873
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	38,949	43,047	50,420	52,420	57,420	57,420
Supplies & Materials	947	506	1,000	1,000	1,000	1,000
TOTAL APPROPRIATIONS	$ 318,056	$ 378,635	$ 390,815	$ 392,815	$ 418,204	$ 418,204

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

Community Services

Lori Elam, Director

MISSION STATEMENT

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

GOALS & OBJECTIVES

DEPARTMENT GOAL Meet the needs of Scott County citizens

- The Community Services Department will provide financial assistance or information/referral regarding housing, utilities, cremations, and bus tickets to Scott County citizens.

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

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

BOARD GOAL Meet the needs of Scott County veterans and their family members

- The VA Director and VA Assistant will see veterans in a timely manner and assist with filing Federal claims/helping with appeals.

COMMUNITY SERVICES - ADMINISTRATION

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

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	# of calls to Community Services (questions, needing help)	New Measurement	2,679	2,100	2,700
	# of citizens who stop by looking for help	New Measurement	843	1,000	1,200
	# of referrals made to other agencies or county departments	New Measurement	1,319	1,400	1,500
	Remain within department budget (%)	New Measurement	92%	95%	95%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Community Services will be viewed as one of the county "Information Centers" for citizens of Scott County.	Provide information and/or financial assistance to citizens for immediate housing, utilities, transportation, funeral needs, substance disorders, veteran benefits and social security 90% of the time.	On Target	New Measurement	95%	90%	90%
EFFICIENCY	Employees will be able to answer citizen's questions regarding social services.	Customer/client will indicate whether employee interactions were courteous, professional, and respectful 98% of the time.	On Target	New Measurement	100%	98%	98%
COST	Cost of entire Community Services department staff	Staff costs vs entire budget- staff costs will be no more than 80% of the total budget each quarter.	On Target	New Measurement	$1,190,878 / $1,975,805 or 60.3%	$1,350,948 / $1,760,497 or 76.7%	$1,418,133 / $1,800,219 or 78.7%

ANALYSIS - ADMINISTRATION

The Community Services administrative budget includes the overall supervision of all programs within the department, plus the guardianship/conservatorship program and tax suspensions. The Director serves as guardian/conservator for 26 individuals. Community Services strives to help Scott County citizens in need. The office receives numerous calls every day from citizens seeking help, advice, and direction. Many citizens come to the office looking for help and often end up talking with a staff person who can provide information and connections in the community. Staff within the department continue to have many connections with partner agencies and can connect those who need help to local resources. Community Services is seen as the "information center" for many in the community, and staff strive to answer questions/help and/or make referrals to other entities who can help. Staff continue to track calls to the office and the number of citizens who come to the office seeking help. The number of individuals contacting the department for FY27 are projected to be higher than FY26 due to economic, state, and federal changes. The overall department budget is increasing approximately 2% compared to FY26.

PROGRAM DESCRIPTION - GENERAL ASSISTANCE

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

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	# of applications for financial assistance	1,075	1,223	1,500	1,600
	# of applications approved	267	299	280	325
	# of individuals approved for rent assistance	77	94	90	90
	# of individuals approved for in state and out-of-state bus tickets	New Measurement	New Measurement	5 and 50	5 and 50
	# of burials/cremations approved	88	103	110	100
	# of referrals made to other departments/agencies	1,670	2,897	2,600	2,100

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Scott County Community Services will strive to ensure individuals who are in need are safe in the community.	Provide financial assistance to those eligible for rent, utilities, burials/cremations or bus tickets 25% of the time each month.	On Target	25%	24%	25%	25%
EFFICIENCY	Community Services staff will ensure rental financial assistance is provided for Scott County citizens only.	Individuals applying for rental assistance must show proof of domicile in Scott County and provide all required documents before being approved 100% of the time.	On Target	New Measurement	New Measurement	# of Individuals / 100%	# of Individuals / 100%
COST	The General Assistance budget for rent, utilities, and burials/cremations will stay within budgeted amounts.	Stay within or below budgeted dollars to provide this outcome area.	On Target	New Measurement	$195,457 / $225,000 or 86.9% of budget	$247,860 / $235,740 or 105.1% of budget	$215,000 / $238,000 or 90.3% of budget

ANALYSIS - GENERAL ASSISTANCE

The General Assistance program provides funding for rent, utilities, cremations, and bus tickets. The department has seen a significant increase in the number of citizens calling the office seeking financial assistance. Many of the citizens are new to Scott County, coming from other states, looking for help, and reporting to staff that they were told Scott County is "service rich" and has "free housing." Many of these citizens are homeless and do not have a job or any social supports. The General Assistance policies were revised mid-FY26 to clarify eligibility requirements for rental assistance and bus tickets. There was clarification in terms of "residency," focusing on those who already have an established domicile in Scott County. The department continues to work with law enforcement agencies when they have someone who needs to return to their hometown, usually in another state. The overall FY27 General Assistance budget is about 7% less than FY26. The decrease is primarily due to policy changes in the service eligibility requirements mid-FY26.

PROGRAM DESCRIPTION - VETERAN SERVICES

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

TARGET POPULATION
- All Scott County Citizens who are Veterans

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	# of requests for Veteran Services (Federal and State)	1,107	1,110	1,200	1,650
	# of applications for county financial assistance	29	35	40	30
	# of county applications approved	22	19	28	15
	# of burial/cremations approved	14	9	20	8
	# of rent requests approved	New Measurement	5	10	5
	# of new Veterans requesting services	New Measurement	New Measurement	200	600

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Scott County Veteran Services will provide timely service to Veterans and their family members.	The Veteran Services Director will meet with Veterans/family members within 10 business days of the appointment made 90% of the time each month.	On Target	New Measurement	0%	90%	90%
EFFICIENCY	Veteran Services will provide timely services.	A total of 350 Veteran claims will be approved during the fiscal year resulting in at least $800,000 of Federal funds brought into Scott County.	On Target	New Measurement	308 claims approved and a total of $778,269 of Federal funds brought into Scott County during the fiscal year	250 claims approved and total of $500,000 of Federal funds brought into Scott County during the year	350 claims approved and a total of $800,000 of Federal funds brought into Scott County during the year
EFFICIENCY	Veteran Services will assist Veterans with the State's Veteran's Trust Fund application.	The Veteran Services Director will provide assistance with the Trust applications, review documents, sign off on the application packet, and submit 12 application packets to the State VA Office on behalf of the Veteran.	On Target	New Measurement	0 new applications in the 4th quarter; 9 total for the year and $19,251 awarded from the state	15 applications submitted / 7 awarded from the state	12 applications submitted / 8 awarded from the state
COST	Scott County will receive the State Veteran Grant each year to help the Veteran Services office provide services to local Veterans as well as receive required training.	The VA Director will track the amount spent each quarter as well as the amount received for the fiscal year.	On Target	Spent 100% / $10,000	Spent 100% / $10,000	Spent 100% / $10,000	Spent 100% / $10,000

ANALYSIS - VETERAN SERVICES

The Veterans Affairs program within the Community Services Department sees many veterans and family members each day. At the beginning of FY26, a part-time employee (VA Assistant) began seeing veterans, helping to reduce the wait time for appointments. During various times during FY25 and FY26, there was a six-week wait for an appointment. Currently, there is very little wait time. The number of veterans seen is projected to increase by 35% in FY27. The training budget line item and equipment line item in FY26 was increased due to the VA Assistant needing the same accreditation and training as the Director. In FY26, there were two national accreditation conferences (July and June) within the same fiscal year. In FY27, there is only one national accreditation conference, so the budget line was reduced, which can be seen in the overall FY27 budget when comparing it to the FY26 budget. The state continues to provide $10,000 each year to help with certain services for veterans and to pay for training for the Directors and other staff.

PROGRAM DESCRIPTION - SUBSTANCE-RELATED DISORDER SERVICES

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

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	# of involuntary substance related disorder commitments filed	125	94	90	100
	# of adult commitments filed	83	81	77	85
	# of children commitments filed	9	13	13	13
	# of substance related disorders commitment filings denied	1	0	5	2
	# of individuals without insurance at time of the hearing	55	9	10	50

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Community Services will ensure individuals have services to help address their substance disorder needs.	The number of Substance Related disorder commitments filed each year will be reduced by 5% by making referrals to Substance Treatment agencies and/or care coordination.	On Target	Commitments filed: 125	Commitments filed: 94	Commitments filed: 90	Commitments filed: 85
COST	The expenses will remain within budget.	Quarterly expenses will be reviewed and compared to the annual budgeted amount.	On Target	$14,958 or 29% of budget	$9,186 or 34% of budget	95%	95%

ANALYSIS - SUBSTANCE-RELATED DISORDER SERVICES

The county is required by Iowa Code (Chapter 125) to pay for certain services related to substance use involuntary commitments. There was hope that Chapters 125 and 229 (substance use and mental health commitments) would be rewritten during the 2025 Legislative Session, but that did not happen. Code changes needed to be discussed further, and they may occur during the 2026 session. Currently, the county is responsible for Attorney and Sheriff transportation expenses under Chapter 125. If the individual does not have health insurance, the county may be responsible for the evaluation and the first five days in the hospital. The budget and actual expenses vary every year as the actual number of court filings has decreased. Many commitments have become dual commitments with both mental health and substance use. It is anticipated that there will be more uninsured individuals seeking help as the Medicaid rules change over the next year.

PROGRAM DESCRIPTION - BENEFITS PROGRAM

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

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	# clients seen in office/phone (contacts)	7,789	8,211	9,000	9,000
	# of Social Security applications completed	54	33	40	30
	# of Medicaid applications and recertifications completed	129	82	95	80
	# of SSI Disability Reviews completed	87	76	60	60
	# of rent rebate applications completed	120	113	100	90
	# of energy assistance applications completed	43	28	30	25

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	# of food assistance applications completed	99	86	100	100
	# of clients using True Link debit card	New Measurement	New Measurement	300	330
	# of Benefit Program cases open	385	394	425	415
	# of New Benefit Program cases	33	20	20	50
	# of Benefit Program cases closed	32	14	10	20

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	The Benefits program will help individuals access other benefits within the community so they can remain safe and stable.	An in-house audit of the Representative payee program, 25 cases, will be done each month to ensure the program meets the Social Security requirements 100% each month.	On Target	25 cases are reviewed each month/98% accuracy each month	25 cases reviewed each month with 100% accuracy	25 cases reviewed each month with 100% accuracy	25 cases reviewed each month with 100% accuracy
COST	The True Link debit cards will be a cost effective way to serve clients in the Benefits program.	The monthly fees for True Link debit cards and the monthly fees for Wells Fargo Bank will remain within the budgeted bank fees amount.	On Target	New Measurement	New Measurement	Projected: $24,500 vs. Budgeted: $24,944	Projected: $22,911 vs. Budgeted: $23,136
COST	Community Services will serve 15 additional individuals as the Representative Payee during the year.	An additional 15 individuals will result in an increase of $8,000 in revenue from fees charged.	On Target	New Measurement	A total of 20 new clients during FY25 resulted in an additional $9,400 in revenue generated during the year	15 new individuals and $8,000 in revenue generated	15 new individuals and $8,000 in revenue generated

ANALYSIS - BENEFITS PROGRAM

The Benefits Program serves all of the Protective Payee clients and also assists other citizens who may come to the office needing assistance with a social service application. Applications for other benefits help clients stretch the social security funds further each month. The Benefits Program began using debit cards through True Link Financial on 7/1/25 (FY26). Most of the 300 clients who received a debit card like it and find it convenient. A few have struggled with the cards, and others have refused to use them. The program continues to print checks for certain businesses and certain clients. Staff will continue to work with clients to encourage them to use the debit card as the fees are much less each month compared to Wells Fargo. In mid-FY26, the program changed to one export per day to reduce Wells Fargo fees. In FY27, there will be considerable savings in supplies as fewer checks are printed and mailed. Bank fees will be monitored to ensure the move to debit cards is cost effective and that the program is working in the most efficient manner. The department will be accepting new protective payee clients. The overall budget decreased by almost 20% due to removing a vacant program staff position.

PROGRAM DESCRIPTION - OPIOID SETTLEMENT

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

TARGET POPULATION

- All Scott County Citizens

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	# of individuals in contact with Care Coordinators	New Measurement	38	80	100
	# of referrals made on behalf of individuals	New Measurement	22	110	200
	# of educational/prevention activities provided related to opioid use and dangers	New Measurement	3	48	60
	# of individuals assisted with social service applications	New Measurement	1	60	60
	# of Substance Use agencies/providers in Scott County	New Measurement	9	9	9
	Amount of Settlement funds spent	New Measurement	$59,392	$330,422	$355,032

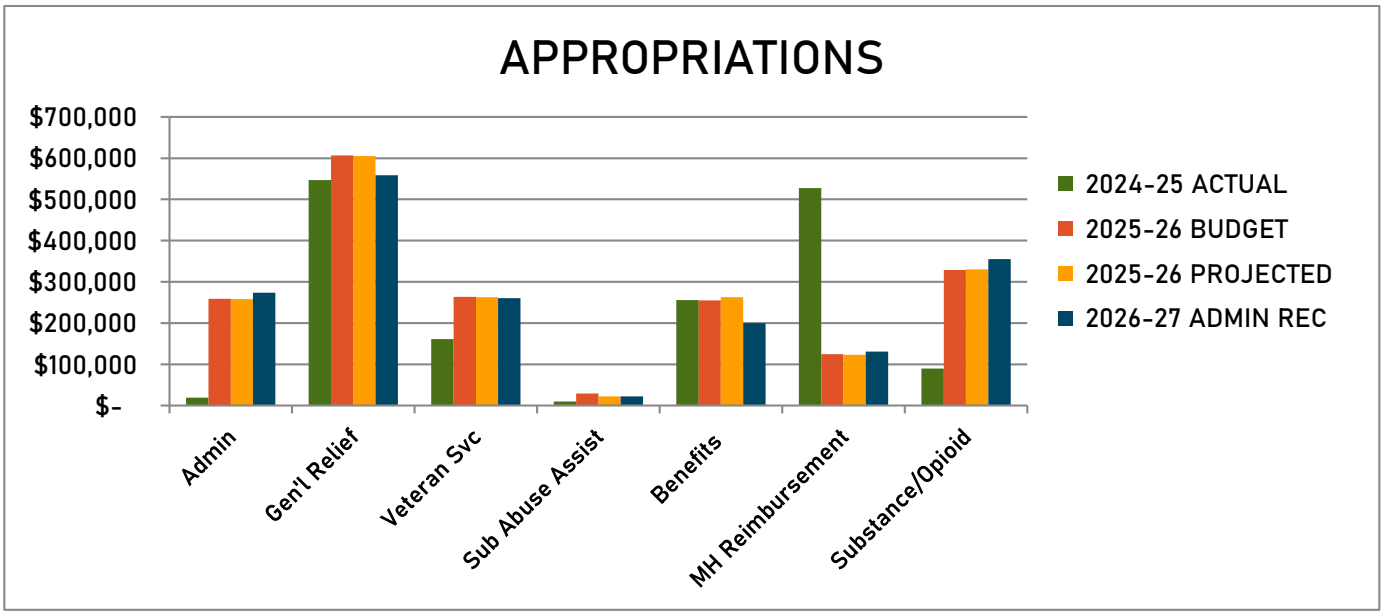
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	To develop Opioid eligible programming	Resources received will be applied to programming guided by the national settlement standards, such as care coordination and warm handoffs.	On Target	Steering Committee determined needs for Scott County included Care Coordination	1 Care Coordinator hired in November 2024	An additonal Care Coordinator will start 7/1/25 to increase the number of contacts with individuals with opioid issues.	2 Care Coordinators will have contact with at least 100 individuals during the year.
OUTCOME	To assist the citizens of Scott County to become more knowledgeable about the use and dangers of opioids	Care Coordinators will provide at least 10 educational / prevention activities a quarter 100% of the time.	On Target	New Measurement	The Care Coordinator began in November 2024. 3 educational / prevention activities were provided during the year.	10 activities per quarter / 100%	10 activities per quarter / 100%
OUTCOME	To assist Scott County citizens with an opioid issue access to other community resources, such as health insurance, food, housing, employment, etc.	Care Coordinators will provide assistance in completing various applications for 25% of the individuals in contact with each quarter.	On Target	New Measurement	New Measurement	25%	25%

ANALYSIS - OPIOID SETTLEMENT

The Opioid Care Coordination program formally started in November of 2024 (FY25) when the first Care Coordinator was hired for Scott County. The marketing for this program was important so others knew who to call or where to go for help. This took some time as flyers, business cards, and client bags for the emergency rooms were made and distributed. The second Care Coordinator started 7/1/25 (FY26). The Care Coordinators are considered the "Hub" for information regarding opioid use and service options. The Care Coordinators have made many connections throughout the community and have set up numerous speaking engagements as it is very important that the public understands the dangers of opioid use.The staff are setting up trainings in the public schools to help educate high school students.The Care Coordinators have been connecting with inmates in the jail to help them set up services once released. They have also partnered with law enforcement to help with the homeless. The Care Coordinators are tracking a great deal of information: the individuals served, number of referrals, number of activities/presentations, number of applications completed, as well as other needs.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Community Services Admin (17.1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
37-N Community Services Director	0.10	1.00	1.00	1.00	1.00	1.00
24-N Administrative Support Specialist	-	0.50	0.50	-	-	-
24-N Administrative Coordinator	-	-	-	0.50	0.50	0.50
TOTAL POSITIONS	0.10	1.50	1.50	1.50	1.50	1.50
REVENUE SUMMARY:						
Miscellaneous	$ -	$ -	$ 100	$ 100	$ 100	$ 100
TOTAL REVENUES	$ -	$ -	$ 100	$ 100	$ 100	$ 100
APPROPRIATION SUMMARY:						
Salaries	$ 13,358	$ 14,198	$ 189,055	$ 189,055	$ 199,471	$ 199,471
Benefits	4,727	5,201	64,531	64,031	68,689	68,689
Purchase Services & Expenses	-	-	5,200	5,200	5,200	5,200
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 18,085	$ 19,400	$ 258,786	$ 258,286	$ 273,360	$ 273,360

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



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: General Assist/Other Services (1701)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
29-N Case Aide Supervisor/Care of Disability Services	0.50	0.50	0.50	0.50	0.50	0.50
24-N Administrative Support Specialist	-	0.50	-	-	-	-
21-AFSCME Case Aide	1.00	1.00	1.00	1.00	1.00	1.00
18-AFSCME Senior Office Assistant	1.20	1.20	1.20	1.20	1.20	1.20
TOTAL POSITIONS	2.70	3.20	2.70	2.70	2.70	2.70
REVENUE SUMMARY:						
Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	2,614	3,624	2,000	2,000	2,000	2,000
TOTAL REVENUES	$ 2,614	$ 3,624	$ 2,000	$ 2,000	$ 2,000	$ 2,000
APPROPRIATION SUMMARY:						
Salaries	$ 161,367	$ 186,192	$ 206,295	$ 206,295	$ 201,322	$ 201,322
Benefits	77,793	79,717	106,104	107,101	87,540	87,540
Purchase Services & Expenses	275,329	280,610	293,600	290,800	267,800	267,800
Supplies & Materials	368	389	750	750	750	750
Debt Service	-	-	-	-	1,000	1,000
TOTAL APPROPRIATIONS	$ 514,858	$ 546,908	$ 606,749	$ 604,946	$ 558,412	$ 558,412

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Veteran Services (1702)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
29-N Case Aide Supervisor/VA Services	-	0.50	0.50	0.50	0.50	0.50
24-N Veteran's Affairs Director	1.00	1.00	1.00	1.00	1.00	1.00
18-AFSCME Senior Office Assistant	0.15	0.15	0.15	0.15	0.15	0.15
TOTAL POSITIONS	1.15	1.65	1.65	1.65	1.65	1.65
REVENUE SUMMARY:						
Intergovernmental	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Miscellaneous	-	948	-	-	-	-
TOTAL REVENUES	$ 10,000	$ 10,948	$ 10,000	$ 10,000	$ 10,000	$ 10,000
APPROPRIATION SUMMARY:						
Salaries	$ 78,486	$ 83,682	$ 144,362	$ 144,362	$ 142,796	$ 142,796
Benefits	40,514	43,221	70,606	70,606	71,153	71,153
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	33,819	29,131	47,700	47,000	45,100	45,100
Supplies & Materials	4,494	4,787	1,000	1,000	1,000	1,000
Debt Service	-	-	-	-	500	500
TOTAL APPROPRIATIONS	$ 157,313	$ 160,821	$ 263,668	$ 262,968	$ 260,549	$ 260,549

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Substance Abuse Assistance (1703)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	-	-	-	-	-	-
REVENUE SUMMARY:						
Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
Misc Fees	-	-	-	-	-	-
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchase Services & Expenses	14,958	9,646	29,000	22,500	22,500	22,500
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 14,958	$ 9,646	$ 29,000	$ 22,500	$ 22,500	$ 22,500

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: MH - DD Services (1704)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
37-N Community Services Director	-	-	-	-	-	-
29-N Coordinator of Disability Services	-	-	-	-	-	-
24-N Children's Coordinator of Disability Services	-	-	-	-	-	-
24-N Mental Health Advocate	-	-	-	-	-	-
23-N Senior Administrative Assistant	-	-	-	-	-	-
21-AFSCME Case Aide	-	-	-	-	-	-
18-AFSCME Senior Office Assistant	-	-	-	-	-	-
16-AFSCME Office Assistant	-	-	-	-	-	-
TOTAL POSITIONS	-	-	-	-	-	-
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	-	-	-	-	-	-
Miscellaneous	38,188	6,038	-	-	-	-
TOTAL REVENUES	$ 38,188	$ 6,038	$ -	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ -	$ -	$ -	$ -	$ -	$ -

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Benefits Program (1705)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
29-N Case Aide Supervisor/VA Services	0.50	-	-	-	-	-
24-N Administrative Support Specialist	-	-	0.50	-	-	-
24-N Administrative Coordinator	-	-	-	0.50	0.50	0.50
21-AFSCME Case Aide	1.00	1.00	1.00	1.00	1.00	1.00
18-AFSCME Senior Office Assistant	0.65	0.65	1.65	0.65	0.65	0.65
16-AFSCME Office Assistant	1.00	-	-	-	-	-
TOTAL POSITIONS	3.15	1.65	3.15	2.15	2.15	2.15
REVENUE SUMMARY:						
Charges for Services	$ 200,903	$ 196,226	$ 195,000	$ 212,130	$ 225,150	$ 225,150
Misc Fees	115	70	-	-	-	-
TOTAL REVENUES	$ 201,018	$ 196,296	$ 195,000	$ 212,130	$ 225,150	$ 225,150
APPROPRIATION SUMMARY:						
Salaries	$ 144,219	$ 149,244	$ 156,085	$ 156,085	$ 114,927	$ 114,927
Benefits	74,759	70,840	72,372	72,872	54,222	54,222
Purchase Services & Expenses	20,803	25,092	16,455	25,044	23,336	23,336
Supplies & Materials	10,694	10,642	9,744	9,100	7,100	7,100
TOTAL APPROPRIATIONS	$ 250,476	$ 255,818	$ 254,656	$ 263,101	$ 199,585	$ 199,585

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: CO MH Workforce (1710-12)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
Mental Health Region CEO	0.90	-	-	-	-	-
29-N Coordinator of Disability Services	1.00	1.00	1.00	1.00	-	-
24-N Mental Health Advocate	1.00	1.00	1.00	1.00	1.00	1.00
24-N Senior Office Assistant	1.00	1.00	-	-	-	-
TOTAL POSITIONS	3.90	3.00	2.00	2.00	1.00	1.00
REVENUE SUMMARY:						
Intergovernmental	$ 588,833	$ 527,607	$ 124,408	$ 124,408	$ 124,408	$ 124,408
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ 588,833	$ 527,607	$ 124,408	$ 124,408	$ 124,408	$ 124,408
APPROPRIATION SUMMARY:						
Salaries	$ 439,044	$ 371,291	$ 79,560	$ 79,560	$ 82,768	$ 82,768
Benefits	147,354	148,839	39,748	39,748	42,713	42,713
Capital Outlay	-	4,907	-	-	-	-
Purchase Services & Expenses	945	1,094	3,600	2,600	2,600	2,600
Supplies & Materials	1,490	1,476	1,500	1,500	1,700	1,700
Debt Service	-	-	-	-	1,000	1,000
TOTAL APPROPRIATIONS	$ 588,833	$ 527,607	$ 124,408	$ 123,408	$ 130,781	$ 130,781

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Substance Use/Opioid (101-2030 &116-2030)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
29-N Opioid Care Coordinator	-	1.00	1.00	1.00	2.00	2.00
27-N Overdose Prevention Specialist	-	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	-	2.00	2.00	2.00	3.00	3.00
REVENUE SUMMARY:						
Intergovernmental	$ -	$ 42,705	$ 90,000	$ 90,000	$ 90,000	$ 90,000
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ -	$ 42,705	$ 90,000	$ 90,000	$ 90,000	$ 90,000
APPROPRIATION SUMMARY:						
Salaries	$ -	$ 73,632	$ 227,032	$ 227,032	$ 244,458	$ 244,458
Benefits	-	14,422	100,792	100,890	108,074	108,074
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	-	1,065	-	1,500	1,500	1,500
Supplies & Materials	-	264	1,000	1,000	1,000	1,000
TOTAL APPROPRIATIONS	$ -	$ 89,383	$ 328,824	$ 330,422	$ 355,032	$ 355,032

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

Conservation

Roger Kean, Director

MISSION STATEMENT

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

GOALS & OBJECTIVES

MANAGEMENT GOAL Prioritize long-range goals to guide Scott County Conservation's (SCC) vision and establish funding strategies to support implementation and sustain the vitality of county park amenities and facilities.

- Establish long-range goals and measurable strategies to guide the maintenance, improvement, and sustainable growth of parks and facilities.
- Develop an action plan to identify and secure the appropriate funding needed to address existing aging infrastructure and finance long-term goals.

MANAGEMENT GOAL Enhance and improve processes and efficiencies.

- Identify and improve internal processes for efficiency
- Develop and retain a highly skilled and motivated workforce

MANAGEMENT GOAL Elevate the profile of Scott County Conservation as a model for outdoor recreation, park management, educational programming, and customer service.

- Ensure high-quality experiences for park visitors.
- Improve marketing, communication, and community outreach to enhance the user experience.
- Broaden the reach of educational and recreational programming to engage more residents and attract new users from across the Quad Cities region.
- Expand natural resources management efforts on county-owned areas.
- Ensure Glynns Creek Golf Course remains a premier golf course for the Quad City region.

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.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

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

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Appropriations Expended (excludes Golf)	$4,704,575	$4,984,185	$5,559,499	$5,692,064
	Revenues Received (excludes Golf)	$2,045,342	$1,979,508	$2,252,154	$2,218,774
	FTEs Managed	29.25	29.25	30.25	30.25
	Hours Worked by Seasonal Staff	80,018	87,785	85,000	85,000
	Acres Managed	2,509	2,525	2,525	2,525
	Transactions Processed by Staff	379,878	498,605	500,000	500,000
	Transactions Processed Online	22,843	48,565	50,000	50,000

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Maintain expenditures within approved budget.	To expend less than 100% of approved budget expenditures.	On Target	99%	91%	99%	99%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Ensure administrative costs remain low for the Department.	To expend 12% or less of approved budget on Administrative expenses.	On Target	12%	11%	12%	12%
OUTCOME	Maximize the number of people reached through social media, email newsletters, and press releases, reminding residents that Scott County is a great place to live.	To increase number of customers receiving electronic notifications to for events, specials, and Conservation information.	On Target	14,966	15,990	16,500	17,000
OUTCOME	Continually improve and enhance the website to provide real-time customer access for activity registrations and rental reservations.	To increase the percentage of online transactions for reservations & registrations.	On Target	23.48%	19.97%	20.00%	25.00%

ANALYSIS - ADMINISTRATION

Conservation Administration oversees the department's budget, staffing, and operations to ensure alignment with Scott County Conservation's long-range strategic goals and sustainable funding strategies that support county park amenities and facilities. The department is on target with expense and revenue projections and continues to improve efficiency through expanded digital communications, online reservations, and program registrations. These efforts strengthen operational performance, enhance customer service, and elevate Scott County Conservation's profile as a leader in outdoor recreation, park management, and educational programming.

PROGRAM DESCRIPTION - RECREATIONAL SERVICES

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

TARGET POPULATION

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

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Total Nights Rented - Campsites	35,491	32,196	36,600	36,600
	Total Nights Rented - Cabins	562	457	395	395
	Total Days Rented - Shelters	663	669	790	790
	Swim Lessons Registrations	621	601	700	700
	Number of Boat Rentals	3,858	2,407	4,000	4,000

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Provide a high quality camping experience throughout the recreational season at our parks.	To meet or exceed previous year's occupancy for campsites (April-September).	On Target	39%	39%	39%	39%
OUTCOME	Provide high quality rental facilities (i.e. shelters, cabins, etc.) for public use.	To meet or exceed previous year's occupancy per year for all rental facilities.	On Target	36%	35%	35%	35%
EFFICIENCY	Provide a high quality beach facility with water recreation activities for the public.	To maintain or increase attendance at the West Lake Park Beach.	On Target	22,974	16,707	17,000	17,000

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
COST	Provide a high quality aquatic center for the public.	To maintain or increase attendance at the Scott County Park Pool.	On Target	25,065	21,628	22,000	22,000
EFFICIENCY	Remain a high-quality regionally known Park System that supports tourism and economic development.	To maintain or increase percentage of facilities rented by Non-Residents.	On Target	47.84%	48.15%	48.15%	48.15%
COST	Create a fee structure that helps reduce the general fund allocations needed to operate recreational facilities.	To meet or exceed previous year's revenue from Charges for Services and Use of Property.	On Target	$1,820,408	$1,807,345	$2,025,100	$2,050,100

ANALYSIS - RECREATIONAL SERVICES

The Conservation Recreational Services program monitors park rental usage and program registrations to support long-range planning, sustainable funding strategies, and the effective operation of recreational facilities. Established fee structures generate a stable revenue stream that helps offset general fund expenditures, supporting efficient facility management, enhanced customer service, and Scott County Conservation's role as a model for outdoor recreation and park programming.

PROGRAM DESCRIPTION - PARK MAINTENANCE & OPERATIONS

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

TARGET POPULATION

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

STRATEGIC PRIORITY

Facilities

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Capital Project Expenditures - Park Improvement Projects	$3,261,087	$2,321,079	$2,107,000	$3,155,650
	Capital Equipment Expenditures - New & Replacement Vehicles/Equip	$614,352	$436,786	$522,000	$360,000
	Number of Vehicles/Equipment to Maintain	207	210	210	218
	Number of Facilities to Maintain	117	118	118	118
	Total Public Safety Calls for Service	2,348	2,125	1,800	1,800
	Total Public Safety Calls Reports Written	81	78	100	100
	Number of Public Programs Requiring Park Ranger Assistance	8	36	16	16
	Number of Approved Special Events	12	10	8	8

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Complete more natural resource improvement projects within our parks.	Complete at least 3 new natural resource management projects a year.	On Target	N/A	N/A	N/A	3
COST	Ensure the safety and dependability of vehicles and equipment by providing proper maintenance.	To monitor the cost to service and maintain the Conservation Fleet.	On Target	$88,259	$95,400	$94,935	$94,935
COST	Provide a safe, functional, and comfortable environment for park users and staff at all times.	To monitor the cost to service and maintain Conservation owned facilities.	On Target	$161,226	$238,248	$336,000	$276,000

ANALYSIS - PARK MAINTENANCE & OPERATIONS

The Park Maintenance & Operations program oversees maintenance, public safety, and customer service functions to support the long-range sustainability of county park amenities and facilities. The program focuses on cost monitoring, work planning, and process efficiencies to ensure Conservation facilities are safe, well-maintained, and welcoming to all visitors. These efforts support reliable operations, enhance the visitor experience, and reinforce Scott County Conservation's commitment to high-quality park management and service delivery.

PROGRAM DESCRIPTION - ENVIRONMENTAL EDUCATION

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

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

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of Programs Offered	280	176	293	250
	Number of School Contact Hours	5,214	16,776	10,000	10,664
	Number of Hours Served by Volunteers	744	1,444	872	1,020

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Educate the general public about the environment, the need to preserve our natural resources, and the value of outdoor recreation.	To maintain or increase the number of people served.	On Target	20,155	21,618	21,618	20,887
OUTCOME	Provide education to the general public about watershed and water quality.	To maintain or increase the number of people served.	Exceeds Target	148	147	150	3,000
OUTCOME	Provide education to the general public about *Leave No Trace* ethics and principles of outdoor recreation.	To maintain or increase the number of people served.	On Target	147	90	90	109
OUTCOME	Provide education/outdoor programs at Scott County Parks (campgrounds, shelters, and attractions).	To maintain or increase the number of programs offered at these locations.	On Target	95	300	300	198

ANALYSIS - ENVIRONMENTAL EDUCATION

The Conservation Environmental Education program tracks program offerings, school contact hours, and volunteer service to support long-range planning and effective delivery of educational services. These efforts focus on maintaining and expanding community reach through high-quality environmental education that promotes natural resource stewardship and the value of outdoor recreation. The program strengthens public engagement, enhances customer service, and supports Scott County

PROGRAM DESCRIPTION - HISTORIC PRESERVATION

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

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

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Total Number of Weddings Held at Olde St. Ann's Church	26	28	35	36
	Pioneer Village Educational Hrs. Provided - Day Camp	9,378	5,675	10,800	10,800
	Number of Event Days Held	5	5	5	5
	Number of Hours Served by Volunteers	1,092	1,236	1,300	1,350
	Pioneer Village Educational Hrs. Provided - Guided Tours/Presentations	3,286	2,694	2,500	2,600
	Number of Soda Fountain Transactions	1,888	2,409	2,500	2,600

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Provide unique opportunities for the general public to learn about local history through programming and visiting county-owned historic sites.	To maintain or increase annual attendance at the sites.	On Target	14,041	12,073	12,073	13,000
OUTCOME	Expand hands-on opportunities available at events and guided tours.	Host old world craft training sessions for volunteers & the general public.	On Target	1	1	5	6
OUTCOME	Actively participate in community give-backs.	To maintain or increase donated weight of non-perishable food/cash collected for local food pantry.	On Target	327 lbs / $208	200 lbs / $151	350 lbs / $250	350 lbs / $250
OUTCOME	Update displays and educational signage for continued interest in museum offerings as well as projects that maintain and enhance facilities and grounds.	To plan and execute small projects and initiatives at the Pioneer Village.	On Target	The Pioneer Village RR and Nature Center buildings were updated.	Cabin work started in June.	Update Entryway Signage & Move Donation Box to Area with High Visibility	Seek Grant Funding to Replace Church Doors

ANALYSIS - HISTORIC PRESERVATION

The Historic Preservation program monitors program participation and service delivery to support public education and long-range planning for historic sites and facilities. Program success is measured by public engagement, with a focus on sustaining interest through targeted projects and initiatives, including pursuing grant funding to support capital improvements such as the replacement of historic church doors. These efforts improve operational effectiveness, enhance visitor experience, and reinforce Scott County Conservation's commitment to high-quality educational programming and stewardship of historic resources.

PROGRAM DESCRIPTION - SHOOTING SPORTS

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

TARGET POPULATION

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

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Appropriations Expended	1,390	120,508	$181,096	$190,590
	Revenues Received	New Measurement	45,618	$130,000	$170,000
	Days Open	New Measurement	New Measurement	250	250
	Total User Check-Ins	New Measurement	New Measurement	4,000	5,000
	Passes Sold	New Measurement	New Measurement	75	100

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Ensure the future of hunting and sports education and training for generations to come.	Maintain or increase the number of hours spent on the range by users	↔Static	New Measurement	New Measurement	5,000	6,250
OUTCOME	Ensure the safety of the facility by providing adequate training for staff members.	Percentage of shooting complex staff that have received their Range Safety Certification	↔Static	New Measurement	New Measurement	100%	100%
OUTCOME	Provide a high-quality facility where families can enjoy target shooting.	Monitor the DNR's progress on completion of Construction Phase II (Archery Range, Classroom, Registration Building)	↔Static	New Measurement	New Measurement	Construction Begins (to be completed in FY27)	Complete Construction of Phase II

ANALYSIS - SHOOTING SPORTS

The Shooting Sports program actively oversees the annual budget and customer usage at the Cody Shooting Complex to ensure sustainable operations and strong community engagement. These efforts support the long-term goal of preserving hunting heritage and providing quality sports education and training. The planned completion of the Archery Range, Classroom, and Registration Building in FY27 will enhance program capacity, operational efficiency, and visitor experience, further advancing Scott County Conservation's leadership in outdoor recreation and educational programming.

PROGRAM DESCRIPTION - GOLF

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

TARGET POPULATION

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

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Appropriations Expended	$1,332,833	$1,355,152	$1,672,998	$1,573,433
	Revenues Received	$1,424,754	$1,759,008	$1,514,750	$1,514,250
	Number of Outings/Participants	32/3,417	40/4,173	30/2,500	30/2,500
	Number of Days Negatively Impacted by Weather	27	18	40	40
	Total Number of Vehicles/Equipment to Maintain	120	145	120	120
	Total Number of Buildings to Maintain	4	4	4	4

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Provide a superior public golf course that can be enjoyed by all - beginners as well as avid golfers.	Golf Course rounds will meet or exceed the rounds from the year prior.	On Target	30,669	32,216	32,216	32,217
OUTCOME	Provide off-season opportunities at the golf course that contribute to revenue growth.	Number of hours the Indoor Golf Simulator was rented will meet or exceed the prior year.	Exceeds Target	146	246	125	250
OUTCOME	Remain a high-quality regionally known Golf Course that supports tourism and economic development.	To maintain or increase percentage of Tee Times played by non-residents.	On Target	20.14%	22.96%	22.96%	22.96%
OUTCOME	Implement a business model that ensures long-term profitability of the Golf Course.	To report a net profit equal greater than $0.	On Target	$311,072	$502,652	$1	$1

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
COST	To provide an efficient and cost effective maintenance program for the course ensuring financial responsibility.	To maintain grounds maintenance costs at $22.70 or less per round.	On Target	$25.50	$19.92	$22.70	$22.70
COST	To provide a welcoming pro shop space at the Clubhouse where golfers can check in, pay, and purchase items to help offset operational expenses.	To maintain clubhouse revenue at $45.00 or more per round.	On Target	$46.46	$48.61	$45.00	$45.00

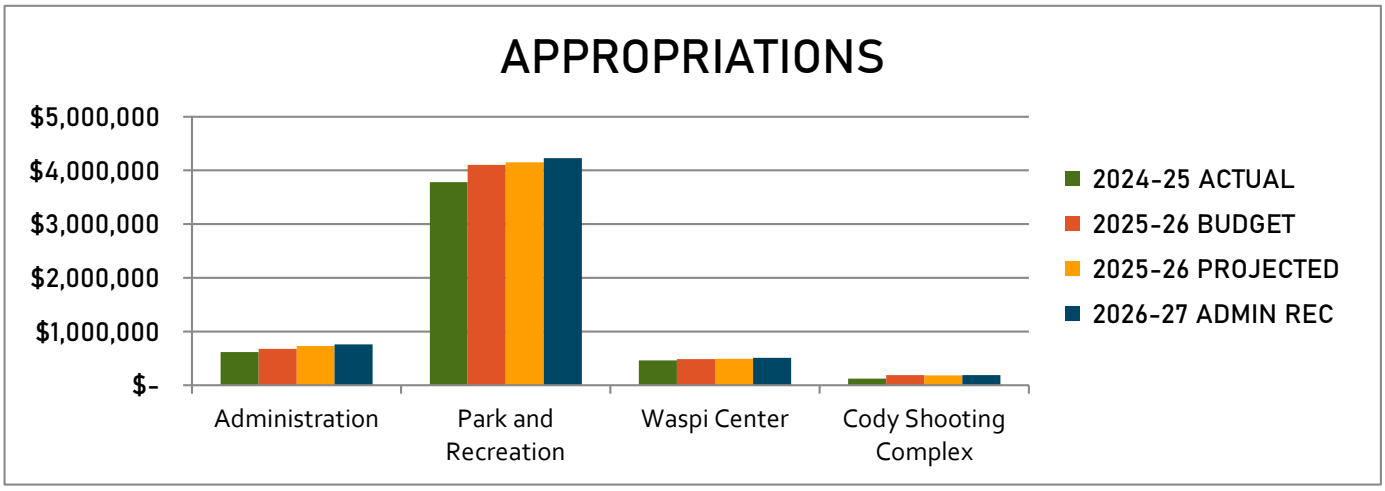
ANALYSIS - GOLF

The Golf Operations program oversees the budget, course maintenance, and operations to provide a high-quality public golf experience while supporting long-range strategic goals and sustainable funding. Success is measured by rounds played and profitability, with ongoing efforts to enhance efficiency, customer service, and facility quality.

While Conservation fully expects to report a net profit greater than zero, the one dollar projection is used until we have more historical data to make an accurate projection.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Conservation Administration (1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
38-N Conservation Director	1.00	1.00	1.00	1.00	1.00	1.00
34-N Deputy Conservation Director	1.00	1.00	1.00	1.00	1.00	1.00
27-N Roadside Vegetation Specialist	-	0.25	0.25	0.25	0.25	0.25
26-N Roadside Vegetation Specialist	0.25	-	-	-	-	-
24-N Administrative Coordinator	-	1.00	1.00	1.00	1.00	1.00
23-N Senior Administrative Assistant	1.00	-	-	-	-	-
18-N A Senior Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	4.25	4.25	4.25	4.25	4.25	4.25
REVENUE SUMMARY:						
Intergovernmental	$ 50,905	$ 47,445	$ 46,502	$ 49,174	$ 49,174	$ 49,174
Charges for Services	1,626	(1,474)	-	-	-	-
Misc	6,972	1	-	760	-	-
TOTAL REVENUES	$ 59,503	$ 45,972	$ 46,502	$ 49,934	$ 49,174	$ 49,174
APPROPRIATION SUMMARY:						
Salaries	$ 366,641	$ 395,773	$ 426,545	$ 426,545	$ 446,096	$ 446,096
Benefits	148,926	157,734	161,661	161,661	181,574	181,574
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	57,799	52,301	73,205	128,655	118,810	118,810
Supplies & Materials	15,619	13,672	15,140	15,140	15,140	15,140
TOTAL APPROPRIATIONS	$ 588,986	$ 619,480	$ 676,551	$ 732,001	$ 761,620	$ 761,620

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



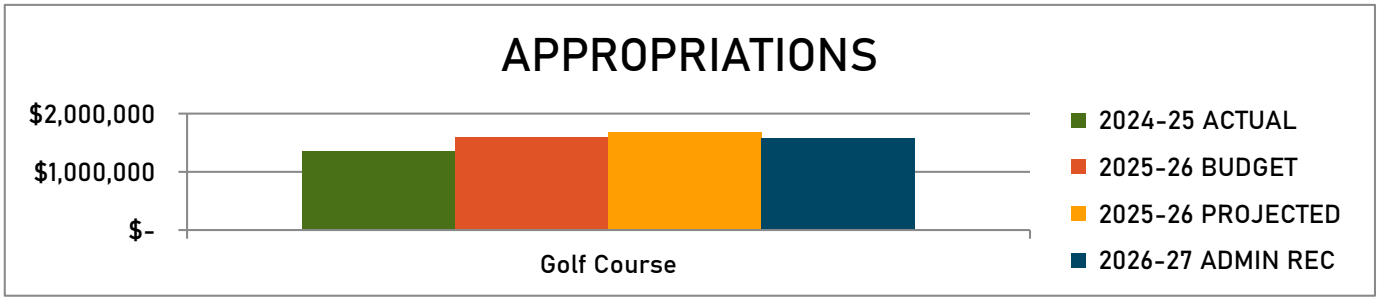
FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Conservation Administration (1801&06-09)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
31-N Park Manager	2.00	2.00	2.00	2.00	2.00	2.00
24-N Park Ranger	5.00	6.00	6.00	6.00	6.00	6.00
22-N Parks Maintenance Crew Leader	1.00	2.00	2.00	2.00	2.00	2.00
20-N Pioneer Village Site Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
21-N Equipment Mechanic	2.00	1.00	1.00	1.00	1.00	1.00
21-N Park Maintenance Technician	4.00	5.00	5.00	5.00	5.00	5.00
15-N Cody Homestead Site Coordinator	0.75	0.75	0.75	0.75	0.75	0.75
Z Seasonal Park Maintenance (WLP,SCP,PV)	7.52	7.52	7.52	7.52	7.52	7.52
Z Seasonal Beach/Pool Manager (SCP)	0.29	0.29	0.29	0.29	0.29	0.29
Z Seasonal Asst Beach/Pool Manager (SCP)	0.21	0.21	0.21	0.21	0.21	0.21
Z Seasonal Pool/Beach Lifeguard (WLP, SCP)	6.28	6.28	6.28	6.28	6.28	6.28
Z Seasonal Concession Workers (SCP)	1.16	1.16	1.16	1.16	1.16	1.16
Z Seasonal Concession Workers (WLP)	1.80	1.80	1.80	1.80	1.80	1.80
Z Seasonal Pool/Beach Manager (WLP)	0.29	0.29	0.29	0.29	0.29	0.29
Z Seasonal Asst Pool/Beach Manager (WLP)	0.23	0.23	0.23	0.23	0.23	0.23
Z Seasonal Park Patrol (WLP, SCP)	2.17	2.17	2.17	2.17	2.17	2.17
Z Seasonal Park Attendants (WLP, SCP, BSP)	2.95	2.95	2.95	2.95	2.95	2.95
Z Seasonal Day Camp Counselors (Pioneer Village)	1.56	1.56	1.56	1.56	1.56	1.56
Z Seasonal Concession Worker (Cody)	0.19	0.19	0.19	0.19	0.19	0.19
TOTAL POSITIONS	40.40	42.40	42.40	42.40	42.40	42.40
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	1,668,729	1,633,235	1,806,200	1,748,100	1,733,100	1,733,100
Uses of Money & Property	141,197	119,173	137,500	137,500	137,500	137,500
Miscellaneous	9,705	12,430	11,500	12,000	12,000	12,000
TOTAL REVENUES	$ 1,819,630	$ 1,764,837	$ 1,955,200	$ 1,897,600	$ 1,882,600	$ 1,882,600
APPROPRIATION SUMMARY:						
Salaries	$ 2,051,761	$ 2,124,161	$ 2,203,338	$ 2,207,538	$ 2,250,338	$ 2,250,338
Benefits	578,257	588,792	697,459	697,959	738,889	738,889
Capital Improvement	-	-	-	-	-	-
Purchase Services & Expenses	524,854	591,170	638,156	673,556	663,581	663,581
Supplies & Materials	530,077	480,329	562,167	574,850	574,850	574,850
TOTAL APPROPRIATIONS	$ 3,684,948	$ 3,784,451	$ 4,101,120	$ 4,153,903	$ 4,227,658	$ 4,227,658

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Golf (1803&1804)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
30-N Golf Pro/Manager	1.00	1.00	1.00	1.00	1.00	1.00
30-N Golf Superintendent	-	1.00	1.00	1.00	1.00	1.00
27-N Golf Superintendent	1.00	-	-	-	-	-
22-N Golf Maintenance Crew Leader	1.00	1.00	1.00	1.00	1.00	1.00
21-N Equipment Mechanic - Golf	1.00	1.00	1.00	1.00	1.00	1.00
19-N Golf Maintenance Technician	1.00	-	-	-	-	-
Z Seasonal Assistant Golf Professional	0.73	0.73	0.73	0.73	0.73	0.73
Z Seasonal Golf Pro Staff	7.48	7.48	7.48	7.48	7.48	7.48
Z Seasonal Part Time Groundskeepers	4.77	4.77	4.77	4.77	4.77	4.77
TOTAL POSITIONS	17.98	16.98	16.98	16.98	16.98	16.98
REVENUE SUMMARY:						
Charges for Services	$ 1,423,621	$ 1,516,598	$ 1,439,750	$ 1,503,250	$ 1,505,750	$ 1,505,750
Use of Money	32,114	34,407	21,900	21,300	16,200	16,200
Total Miscellaneous	1,133	1,270	1,000	1,500	1,500	1,500
Other Financing	-	241,139	-	10,000	7,000	7,000
TOTAL REVENUES	$ 1,456,867	$ 1,793,414	$ 1,462,650	$ 1,536,050	$ 1,530,450	$ 1,530,450
APPROPRIATION SUMMARY:						
Salaries	$ 558,289	$ 575,561	$ 664,926	$ 664,926	$ 633,189	$ 633,189
Benefits	144,217	137,763	198,978	198,978	189,900	189,900
Capital Outlay	183,124	145,780	256,944	282,944	257,944	257,944
Purchase Services & Expenses	133,843	142,522	164,700	202,150	171,900	171,900
Supplies & Materials	311,971	352,962	305,000	324,000	320,500	320,500
Debt Service	1,389	563	-	-	-	-
TOTAL APPROPRIATIONS	$ 1,332,833	$ 1,355,152	$ 1,590,547	$ 1,672,998	$ 1,573,433	$ 1,573,433
Net Income	$ 124,035	$438,263	$ (127,897)	($136,948)	($42,983)	($42,983)

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

*Deficits will be covered by Conservation CIP fund reserve



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Wapsi (1805)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
28-N Environmental Education Program Manager	-	1.00	1.00	1.00	1.00	1.00
28-N Naturalist Program Manager	1.00	-	-	-	-	-
24-N Naturalist	2.00	2.00	2.00	2.00	2.00	2.00
Z Seasonal Maintenance/Resident Caretaker	0.66	0.66	0.66	0.66	0.66	0.66
Z Seasonal Assistant Naturalist	0.79	0.79	0.79	0.79	0.79	0.79
TOTAL POSITIONS	4.45	4.45	4.45	4.45	4.45	4.45
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	1,506	1,714	1,500	1,500	1,500	1,500
Uses of Money & Property	7,351	9,080	8,000	8,000	8,000	8,000
Miscellaneous	1,729	2,617	500	5,120	1,500	1,500
TOTAL REVENUES	$ 10,586	$ 13,410	$ 10,000	$ 14,620	$ 11,000	$ 11,000
APPROPRIATION SUMMARY:						
Salaries	$ 274,327	$ 301,313	$ 314,879	$ 314,879	$ 327,059	$ 327,059
Benefits	90,751	97,239	101,510	101,510	107,627	107,627
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	43,646	43,617	47,210	49,610	54,610	54,610
Supplies & Materials	20,527	21,789	22,900	26,500	22,900	22,900
TOTAL APPROPRIATIONS	$ 429,251	$ 463,959	$ 486,499	$ 492,499	$ 512,196	$ 512,196

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Cody Shooting Complex (1810)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
22-N Shooting Complex Coordinator	-	1.00	1.00	1.00	1.00	1.00
Z Seasonal Shooting Complex Attendants	-	3.00	3.00	3.00	3.00	3.00
TOTAL POSITIONS	-	4.00	4.00	4.00	4.00	4.00
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	-	45,618	170,000	130,000	170,000	170,000
Uses of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	17,696	-	-	-
TOTAL REVENUES	$ -	$ 45,618	$ 187,696	$ 130,000	$ 170,000	$ 170,000
APPROPRIATION SUMMARY:						
Salaries	$ -	$ 62,842	$ 125,703	$ 125,703	$ 129,822	$ 129,822
Benefits	-	11,032	21,043	21,043	21,918	21,918
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	-	13,586	21,450	19,850	21,850	21,850
Supplies & Materials	1,390	33,049	19,500	14,500	17,000	17,000
TOTAL APPROPRIATIONS	$ 1,390	$ 120,508	$ 187,696	$ 181,096	$ 190,590	$ 190,590

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

Facility & Support Services (FSS)

Tammy Speidel, Director

MISSION STATEMENT

It is the mission of the Facility and Support Services Department to provide high quality, cost effective services in support of the core services and mission of Scott County Government. Our services include facility operations services (maintenance and security) and office operations support (reception, mail, document imaging, and printing).

GOALS & OBJECTIVES

BOARD GOAL Space Study Long Range Planning

- Space study results will be prioritized by the Board in October 2025. Work to prioritize long range space study plans at direction of Board.

MANAGEMENT GOAL Manage transition from in house custodial staff to contracted staff.

- Monitor contract compliance, analyze monthly contractor billing. Assign work orders to FBG staff through work order system and analyze reports to determine areas in need of improvement.

BOARD GOAL Optimize Current Space

- Manage short term space related projects as determined by the space study, staff recommendation on projects and board approval.

PROGRAM DESCRIPTION - ADMINISTRATION

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

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- All those who visit County buildings

STRATEGIC PRIORITY
Facilities

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Total percentage of CIP projects on time and within budget.	100%	85%	85%	85%
	Maintain total departmental cost per square foot at or below $7.40 (maintenance and custodial combined)	$6.29	$5.27	$7.00	$7.00

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Limit the number of cautionary letters issued to purchase cardholders.	15 letters or less each fiscal year.	↔Static	5	16	15	15

ANALYSIS - ADMINISTRATION

FSS expects work at the YJRC to complete in FY26. Other major CIP projects will include the build out of Paul Revere Square for the Treasurer's Office General Store. Purchasing card cautionary letters seem to be increasing due to failure to follow the County Policy.

PROGRAM DESCRIPTION - SUPPORT SERVICES

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

TARGET POPULATION

- All those who work in and visit County Buildings

STRATEGIC PRIORITY

Facilities

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Total number of mail pieces with applied postage processed through the mailroom	294,256	422,014	300,000	325,000
	Total number of copies produced in the Print Shop	399,496	359,361	300,000	300,000
	# of hours spent on imaging including QC, doc prep & shredding	2,339	2,959	2,100	2,100

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Support Services staff will participate in at least 40 hours of training on an annual basis.	Participation will result in a work force that is better trained and a safer work environment.	On Target	19.5	40	40	40

ANALYSIS - SUPPORT SERVICES

The number of hours spent on imaging increased in FY25 into FY26 as this area is fully staffed and staff will have completed training in all areas. Copy count and postage costs are outside our control as these are dependant on other departments.

PROGRAM DESCRIPTION - MAINTENANCE

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

TARGET POPULATION

- All those that work in or visit County buildings

STRATEGIC PRIORITY

Facilities

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Time of first contact in customer entered work requests	94%	93%	90%	90%
	Percent of work performed on PM basis	33%	34%	30%	30%
	Total maintenance cost per square foot maintained	$3.84	$2.66	$3.80	$3.80
	# of man hours spent in safety training	107	411	100	180

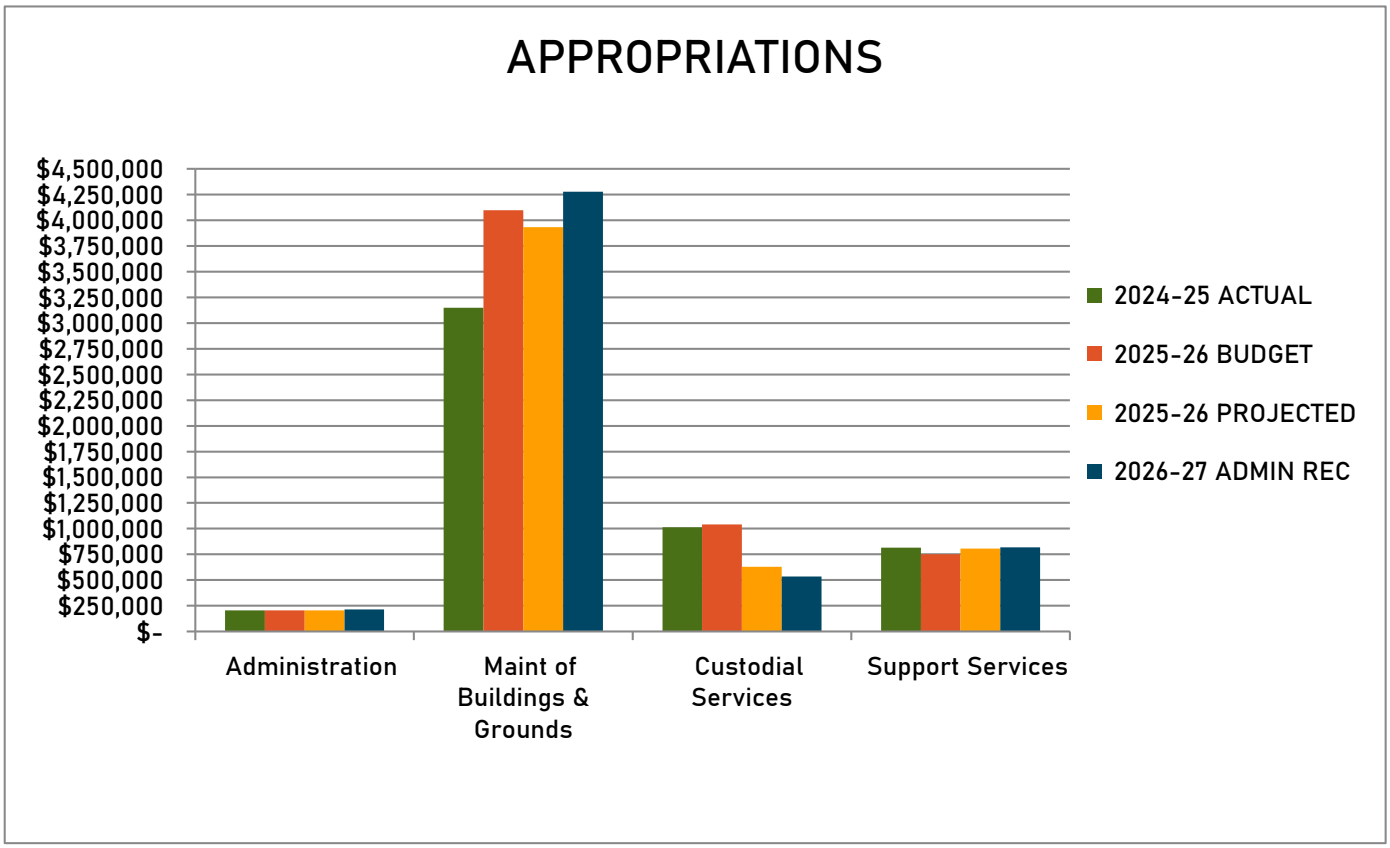
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Maintenance Staff will make first contact on 90% of routine work orders within 5 working days of assignment.	To be responsive to the workload from our non-jail customers.	On Target	94%	93%	92%	90%
OUTCOME	Maintenance Staff will strive to perform 30% of their work on a preventative basis each FY.	To do an increasing amount of work in a scheduled manner rather than reactive.	On Target	33%	34%	30%	30%

ANALYSIS - MAINTENANCE

As the YJRC location comes off the contracters' warranty period, we anticipate an increase in work requests and preventative maintenance work orders.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Facility & Support Services Admin (1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
37-N Facility and Support Services Director	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	1.00	1.00	1.00	1.00	1.00	1.00
REVENUE SUMMARY:						
Intergovernmental	$ 5,378	$ 5,187	$ -	$ -	$ -	$ -
Charges for Services	-	-	-	-	-	-
Miscellaneous	3,526	1,499	50	-	50	50
TOTAL REVENUES	$ 8,904	$ 6,686	$ 50	$ -	$ 50	$ 50
APPROPRIATION SUMMARY:						
Salaries	$ 133,557	$ 145,659	$ 150,757	$ 150,757	$ 156,032	$ 156,032
Benefits	47,378	50,830	52,438	52,438	55,729	55,729
Purchase Services & Expenses	1,936	916	2,025	1,200	2,025	2,025
Supplies & Materials	65	118	250	250	250	250
TOTAL APPROPRIATIONS	$ 182,936	$ 197,523	$ 205,470	$ 204,645	$ 214,036	$ 214,036

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



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Maint Bldg&Grd (1501-06,1508,1510-15&17)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
30-N Facilities Maintenance Manager	-	1.00	1.00	1.00	1.00	1.00
27-N Facilities Maintenance Manager	1.00	-	-	-	-	-
21-N Security Guard	1.00	1.00	1.00	1.00	1.00	1.00
24-AFSCME Senior Electronic System Technician	1.00	1.00	2.00	2.00	2.00	2.00
23-AFSCME Electronic System Technician	1.00	1.00	-	-	-	-
19-AFSCME Senior Facilities Maintenance Worker	6.00	7.00	7.00	7.00	7.00	7.00
19-AFSCME Facilities Maintenance Worker	3.00	3.00	3.00	3.00	3.00	3.00
16-AFSCME Grounds Maintenance Worker	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL POSITIONS	15.00	16.00	16.00	16.00	16.00	16.00
REVENUE SUMMARY:						
Intergovernmental	$ 132,449	$ 142,006	$ 134,335	$ 132,335	$ 173,000	$ 173,000
Use of Money	24,800	4,987	3,600	3,600	3,600	3,600
Miscellaneous	86,498	52,893	10,200	19,540	14,700	14,700
Sales General Fixed Assets	-	-	-	-	-	-
TOTAL REVENUES	$ 243,746	$ 199,886	$ 148,135	$ 155,475	$ 191,300	$ 191,300
APPROPRIATION SUMMARY:						
Salaries	$ 697,415	$ 933,815	$ 1,003,426	$ 1,003,426	$ 1,053,347	$ 1,053,347
Benefits	354,931	477,298	507,471	507,471	563,896	563,896
Capital Outlay	-	3,500	35,500	-	80,000	80,000
Purchase Services & Expenses	1,579,439	1,653,124	2,449,015	2,332,215	2,485,470	2,485,470
Supplies & Materials	63,457	80,498	100,615	89,625	93,715	93,715
TOTAL APPROPRIATIONS	$ 2,695,241	$ 3,148,235	$ 4,096,027	$ 3,932,737	$ 4,276,428	$ 4,276,428

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Custodial Services (1507&1516)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
21-N Custodial Supervisor	1.00	1.00	1.00	-	-	-
16-AFSCME Custodian	11.62	13.62	13.62	-	-	-
TOTAL POSITIONS	12.62	14.62	14.62	-	-	-
REVENUE SUMMARY:						
Intergovernmental	$ 80,751	$ 77,156	$ 80,755	$ 19,750	$ 900	$ 900
Miscellaneous	46,933	87,232	69,250	15,500	250	250
TOTAL REVENUES	$ 127,684	$ 164,388	$ 150,005	$ 35,250	$ 1,150	$ 1,150
APPROPRIATION SUMMARY:						
Salaries	$ 552,599	$ 672,019	$ 665,017	$ 130,689	$ -	$ -
Benefits	231,142	265,354	283,407	39,799	-	-
Capital Outlay	24,033	-	19,200	-	-	-
Purchase Services & Expenses	24,258	761	2,000	391,025	467,425	467,425
Supplies & Materials	58,903	75,347	71,925	66,300	67,600	67,600
TOTAL APPROPRIATIONS	$ 890,935	$ 1,013,481	$ 1,041,549	$ 627,813	$ 535,025	$ 535,025

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Support Services (1509)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
18-AFSCME Senior Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
16-AFSCME Office Assistant	4.00	4.00	4.00	4.00	4.00	4.00
TOTAL POSITIONS	5.00	5.00	5.00	5.00	5.00	5.00
REVENUE SUMMARY:						
Intergovernmental	$ 4,724	$ 6,264	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Charges for Services	48,751	63,900	38,500	45,250	45,250	45,250
Miscellaneous	-	3,496	100	100	100	100
TOTAL REVENUES	$ 53,475	$ 73,660	$ 44,600	$ 51,350	$ 51,350	$ 51,350
APPROPRIATION SUMMARY:						
Salaries	$ 172,137	$ 188,887	$ 210,508	$ 210,508	$ 215,446	$ 215,446
Benefits	89,755	103,012	110,284	110,284	143,241	143,241
Capital Outlay	22,932	2,599	-	-	-	-
Purchase Services & Expenses	373,382	480,458	402,575	459,250	434,975	434,975
Supplies & Materials	12,641	40,103	26,500	24,975	25,075	25,075
TOTAL APPROPRIATIONS	$ 670,846	$ 815,059	$ 749,867	$ 805,017	$ 818,737	$ 818,737

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

Health Department

Amy Thoreson, Director

MISSION STATEMENT

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

GOALS & OBJECTIVES

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

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

DEPARTMENT GOAL Maintain Health Department Accreditation

- The Health Department achieved reaccreditation from the Public Health Accreditation Board (PHAB) in FY26.

DEPARTMENT GOAL Implement Health Department Strategic Plan

- FY27 will be the third year of implementation of the department's strategic plan. Goals include addressing health equity, applying community-focused strategies, and building community infrastructure to support community health priorities.

PROGRAM DESCRIPTION - DEPARTMENTAL

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

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of annual reports completed.	1	1	1	1
	Minutes of Board of Health Meetings submitted.	11	10	10	10
	Number of grant contracts awarded.	16	16	17	17
	Number of subcontracts awarded to community partners.	5	6	5	5
	Number of subcontracts awarded to community partners that are issued by funder guidelines.	5	6	5	5
	Number of community partners awarded as subcontractors.	2	4	5	5
	Number of community partners awarded as subcontractors due for an annual review.	2	4	5	5
	Number of community partners awarded as subcontractors that received an annual review.	2	1	5	5
	Total number of consumers reached with education.	7,600	4,982	5,000	5,000
	Number of consumers receiving face-to-face educational information about physical, behavioral, environmental, social, economic or other issues affecting	5,139	4,078	3,200	3,200
	Number of consumers receiving face-to-face education reporting the information they received will help them or someone else to make healthy choices.	4,798	4,064	3,040	3,040

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Provide guidance, information, and updates to Board of Health as required by Iowa Code Chapter 137.	Board of Health will meet at least six times per year as required by law	On Target	11	10	10	10
OUTCOME	Delivery of public health services through subcontract relationships with community partners.	Subcontracts will be issued according to funder guidelines.	On Target	100%	100%	100%	100%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Subcontractors will be educated and informed about the expectations of their subcontract.	Subcontractors will receive an annual programmatic review.	On Target	100%	25%	100%	100%
OUTCOME	Scott County residents will be educated on issues affecting health.	Consumers receiving face-to-face education report that the information they received will help them or someone else to make healthy choices.	On Target	93%	99%	95%	100%

ANALYSIS - SCHD DEPARTMENTAL

No changes to the measures. The Iowa Department of Health and Human Services (HHS) has stated that they would not be proposing a bill regarding public health alignment in the 2026 Legislative Session. As such, we anticipate Board of Health operations to remain the same. HHS did say that they could see alignment work being done without code changes through contracting. This may have an impact on operations but, as no details were shared, no budget changes were made. Federal grant dollars are in a state of flux; many of our grants are federal dollars passed through HHS. Contract and budget numbers could be impacted but no adjustments were made that were not official changes in writing.

PROGRAM DESCRIPTION - PUBLIC HEALTH INFRASTRUCTURE

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

TARGET POPULATION

- Scott County Health Department staff, programs, processes

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of benefit eligible staff (.45 FTE or greater)	52	48	51	50
	Number of benefit eligible staff participating in QI activities (unduplicated)	8	41	30	30
	Number of staff	57	57	59	59
	Number of staff that complete department required 12 hours of continuing education.	53	49	59	59
	Number of health equity in action projects identified for completion during the fiscal year.	New Measurement	2	3	2
	Number of health equity in action projects completed during the fiscal year.	New Measurement	1	3	2

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	SCHD will establish a culture of quality within the Scott County Health Department.	Percent of benefit eligible staff participating in QI Activities (unduplicated).	On Target	15%	85%	59%	60%
OUTCOME	SCHD will support and retain a capable and qualified workforce.	Percent of staff that complete the department's expectation of 12 hours of continuing education.	On Target	93%	86%	100%	100%
OUTCOME	SCHD will implement programs and services using a health equity lens.	Health equity in action projects will be implemented within the department.	On Target	New Measurement	50%	100%	100%

ANALYSIS - PUBLIC HEALTH INFRASTRUCTURE

No changes to the measures. Budgeted positions remain flat. There were some changes approved in FY25 that have carried over to FY26. The department did not submit any organizational change requests. As positions become vacant based upon retirement or resignation, they are being analyzed and reviewed prior to rehiring in alignment with the Board of Supervisors' priorities of Employees and Organizational Efficiency.

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

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

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of exposures that required a rabies risk assessment.	383	419	430	350
	Number of exposures that received a rabies risk assessment.	379	419	430	350
	Number of exposures determined to be at risk for rabies that received a recommendation for rabies post-exposure prophylaxis.	379	419	430	350

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Provide a determination of rabies risk exposure and recommendations.	Reported exposures will receive a rabies risk assessment.	On Target	99%	100%	100%	100%
OUTCOME	Provide a determination of rabies risk exposure and recommendations.	Exposures determined to be at risk for rabies will have a recommendation for rabies post-exposure prophylaxis.	On Target	100%	100%	100%	100%

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

Work has been done with the Humane Society of Scott County to narrow down animal bite reports to those with the greatest risk of rabies exposure. This is expected to reduce numbers of bites reported and will focus on bites connected to a bat, stray animal, and/or victim that has not received medical attention and a rabies risk assessment from a health care provider. Negotiations with the Humane Society, Davenport, Bettendorf, and Scott County regarding services are underway. The Humane Society has reviewed its billing structure and, while Scott County's Animal Control contract for services in unincorporated Scott County remains somewhat flat, the Animal Bite contract will increase as the department covers all of Scott County with this program and previously cities had been billed, even though it was not outlined in their contract.

PROGRAM DESCRIPTION - CHILD HEALTH PROGRAM

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

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

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of families who were informed.	5,289	5,428	5,000	5,000
	Number of families who received an inform completion.	2,712	2,820	2,500	2,500
	Number of child and adolescent health clients in service with the child health program.	1,989	1,044	2,000	2,000
	Number of children with a medical home as defined by the Iowa Department of Health and Human Services.	New Measurement	917	1,600	1,600

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Ensure families (children) served by Scott County Health Department are informed of the services available through the Early Periodic Screening Diagnosis and Treatment (EPSDT) Program.	Families will be contacted to ensure they are aware of the benefits available to them through the EPSDT program through the inform completion process.	On Target	75%	52%	50%	50%
OUTCOME	Ensure EPSDT Program participants have a routine source of medical care.	Children in the EPSDT Program will have a medical home.	On Target	80%	88%	80%	80%

ANALYSIS - CHILD HEALTH

No changes to the measures. Iowa HHS extended the current project period for the Child Health Program from September 30, 2026 to September 30, 2028. A competitive Request for Proposal is how the contractor is determined; that would have happened in spring 2026 with potential changes to the collaborative service area (Cedar, Clinton, Jackson, and Scott Counties).

PROGRAM DESCRIPTION - CHILDHOOD LEAD POISONING PREVENTION

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

TARGET POPULATION

- Scott County Residents; children

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of children with a capillary blood lead level of greater than or equal to 10 ug/dl.	10	11	9	9
	Number of children with a capillary blood lead level of greater than or equal to 10 ug/dl who receive a venous confirmatory test.	9	11	9	9
	Number of children who have a confirmed blood lead level of greater than or equal to 15 ug/dl.	5	6	6	6
	Number of children who have a confirmed blood lead level of greater than or equal to 15 ug/dl who have a home nursing or outreach visit.	5	6	6	6
	Number of children who have a confirmed blood lead level of greater than or equal to 20 ug/dl.	1	2	2	2
	Number of children who have a confirmed blood lead level of greater than or equal to 20 ug/dl who have a complete initial medical evaluation from a physician.	1	2	2	2
	Number of environmental investigations completed for children who have two confirmed blood lead levels of 15-19 ug/dl.	0	1	5	6
	Number of environmental investigations completed, within IDPH timelines, for children who have two confirmed blood lead levels of 15-19 ug/dl.	0	1	5	6
	Number of environmental investigations completed for children who have a confirmed blood lead level of greater than or equal to 20 ug/dl.	6	5	1	2
	Number of environmental investigations completed, within IDPH timelines, for children who have a confirmed blood lead level of greater than or equal to 20 ug/dl.	6	4	1	2
	Number of open lead properties.	15	20	25	18
	Number of 6-month reinspections of lead properties required.	21	21	50	36
	Number of 6-month reinspections of lead properties completed.	21	21	5	36
	Number of lead presentations given.	29	26	12	12

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Children identified with blood lead levels greater than or equal to 10 micrograms per deciliter receive services as appropriate for the blood lead level.	Children with capillary blood lead levels greater than or equal to 10 ug/dl receive confirmatory venous blood lead measurements.	On Target	90%	100%	100%	100%
OUTCOME	Children identified with blood lead levels greater than or equal to 10 micrograms per deciliter receive services as appropriate for the blood lead level.	Ensure children with confirmed blood lead levels greater than or equal to 15 ug/dl receive a home nursing or outreach visit.	On Target	100%	100%	100%	100%
OUTCOME	Children identified with blood lead levels greater than or equal to 10 micrograms per deciliter receive services as appropriate for the blood lead level.	Ensure children with venous blood lead levels greater than or equal to 20 ug/dl receive a complete medical evaluation from a physician.	On Target	100%	100%	100%	100%
OUTCOME	Assure that elevated blood lead inspections are conducted by certified elevated blood lead inspectors/risk assessors employed by or under contract with a certified elevated blood lead inspection agency.	Complete environmental investigations of homes associated with children who have two venous blood lead levels of 15-19 ug/dl according to required timelines.	On Target	100%	100%	100%	100%
OUTCOME	Assure that elevated blood lead inspections are conducted by certified elevated blood lead inspectors/risk assessors employed by or under contract with a certified elevated blood lead inspection agency.	Complete environmental investigations for children having a single venous blood lead level greater than or equal to 20 ug/dl according to required timelines.	On Target	New Measurement	80%	100%	100%
OUTCOME	Ensure that lead-based paint hazards identified in dwelling units associated with an elevated blood lead child are corrected.	Ensure open lead inspections are re-inspected every six months.	On Target	100%	100%	100%	100%
OUTCOME	Assure the provision of a public health education program about lead poisoning and the dangers of lead poisoning to children.	By June 30, twelve presentations on lead poisoning will be given to target audiences.	On Target	242%	100%	100%	100%

ANALYSIS - CHILDHOOD LEAD POISONING PREVENTION

No changes to these measures. There are no budgetary highlights in this program.

PROGRAM DESCRIPTION - COMMUNICABLE DISEASE

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

TARGET POPULATION
- Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of communicable diseases reported through surveillance.	960	1,290	1,300	1,300
	Number of reportable communicable diseases requiring investigation.	145	212	150	150
	Number of reportable communicable diseases investigated according to IHHS timelines.	145	212	150	150
	Number of reportable communicable diseases required to be entered into IHHS database.	145	212	150	150
	Number of reportable communicable diseases required to be entered into IHHS database that were entered within 3 business days.	145	212	150	150

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Stop or limit the spread of communicable diseases.	Initiate communicable disease investigations of reported diseases according to Iowa Department of Health and Human Services guidelines.	On Target	100%	100%	100%	100%
OUTCOME	Assure accurate and timely documentation of communicable diseases.	Cases requiring follow-up will be entered into IHHS database within 3 business days.	On Target	100%	100%	100%	100%

ANALYSIS - COMMUNICABLE DISEASE

No changes to these measures. The department anticipates continuing to see increases in reportable infectious diseases, particularly in vaccine preventable diseases, as vaccine policy changes impact the number of individuals vaccinated.

PROGRAM DESCRIPTION - COMMUNITY TRANSFORMATION

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

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of worksites where a wellness assessment is completed.	4	5	5	6
	Number of worksites that made a policy or environmental improvement identified in a workplace wellness assessment.	2	4	5	3
	Number of communities where a community wellness assessment is completed.	2	2	5	2
	Number of communities where a policy or environmental improvement identified in a community wellness assessment is implemented.	2	2	5	1

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Workplaces will implement policy or environmental changes to support employee health and wellness.	Communities will implement policy or environmental changes to support community health and wellness.	On Target	50%	80%	100%	100%
OUTCOME	Communities will implement policy or environmental changes to support community health and wellness.	CTP targeted communities will implement evidence based recommendations for policy or environmental change based upon assessment recommendations.	On Target	100%	100%	100%	100%

ANALYSIS - COMMUNITY TRANSFORMATION

No changes to these measures.There are no budgetary highlights in this program.

PROGRAM DESCRIPTION - CORRECTIONAL HEALTH

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

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of inmates in the jail greater than 14 days.	1,202	1,263	1,300	1,300
	Number of inmates in the jail greater than 14 days with a current health appraisal.	591	279	1,275	1,275
	Number of inmate health contacts.	55,573	53,109	40,000	40,000
	Number of inmate health contacts provided in the jail.	55,255	52,751	39,600	39,600
	Number of medical requests received.	6,237	6,448	6,000	6,000
	Number of medical requests responded to within 48 hours.	6,225	6,448	6,000	6,000

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Inmates are screened for medical conditions that could impact jail operations.	Inmates who stay in the facility greater than 14 days will have a current health appraisal (within 1st 14 days or within 90 days of current incarceration date).	On Target	49%	22%	98%	98%
COST	Medical care is provided in a cost-effective, secure environment.	Maintain inmate health contacts within the jail facility.	On Target	99.4%	99%	99%	99%
OUTCOME	Assure timely response to inmate medical requests.	Medical requests are reviewed and responded to within 48 hours.	On Target	99.8%	100%	100%	100%

ANALYSIS - CORRECTIONAL HEALTH

The department continues to strive to complete physicals in a timely manner. There are a number of factors that impact completion including the number of inmates, staffing, inmate movement impacts, etc. From a budgetary perspective, requests for additional dollars in the areas of dental services, hospital services, external physician services, and x-ray services totalling $51,000 was included in the budget. With the increase in inmates overall and the number being housed out-of-county, the costs to support inmate health needs continue to increase.

PROGRAM DESCRIPTION - EMPLOYEE HEALTH

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

TARGET POPULATION
- Scott County employees identified by job type

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of current employees required to be provided annual physical hearing tests.	185	247	185	185
	Number of current employees who complete their annual physical hearing test or sign a waiver as required due to their job type.	184	119	185	185
	Number of employees required to have Hepatitis B vaccine status verified due to their job type.	52	52	60	60
	Number of employees required to have Hepatitis B vaccine status verified who received the vaccination, had a titer drawn, produced record of a titer or signed a waiver within 3 weeks of their start date.	52	52	60	60
	Number of new employees provided blood borne pathogen training as required due to job type.	54	52	60	60
	Number of new employees who completed blood borne pathogen training as required due to job type within 3 weeks of their start date.	53	52	60	60
	Number of current employees provided annual blood borne pathogen training as required due to their job type.	164	286	220	280
	Number of current employees who completed annual blood borne pathogen training as required due to their job type.	164	282	220	280
	Number of new employees required to be provided tuberculosis screening who receive a pre-employment physical.	36	38	35	50
	Number of new employees required to be provided a tuberculosis screening who receive the screening at their pre-employment physical.	36	38	35	50

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Minimize employee risk for work related hearing loss.	Required employees will complete their hearing test or sign a waiver annually.	On Target	99%	48%	100%	100%
OUTCOME	Minimize the risk of workplace exposure to blood borne pathogens.	Required employees will receive Hepatitis B vaccination, have titer drawn, produce record of a titer or sign a waiver of vaccination or titer within 3 weeks of their start date.	On Target	100%	100%	100%	100%
OUTCOME	Minimize the risk of workplace exposure to blood borne pathogens.	Required new employees will receive blood borne pathogen education within 3 weeks of their start date.	On Target	98%	100%	100%	100%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Minimize the risk of workplace exposure to blood borne pathogens.	Required employees will complete blood borne pathogen education annually.	On Target	100%	99%	100%	100%
OUTCOME	Early identification of employees for possible exposure to tuberculosis.	Required new hires will be screened for tuberculosis during pre-employment physical.	On Target	100%	100%	100%	100%
OUTCOME	Early identification of employees for possible exposure to tuberculosis.	Required employees will complete tuberculosis education annually.	On Target	99%	98%	100%	100%

ANALYSIS - EMPLOYEE HEALTH

No changes to these measures. There are no budgetary highlights in this program.

PROGRAM DESCRIPTION - FOOD PROGRAM

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

TARGET POPULATION
- All Scott County Residents and Visitors

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of inspections required.	821	822	700	820
	Number of inspections completed.	866	922	700	805
	Number of inspections with Foodborne Illness Risk Factors (FIRF) violations noted.	584	598	560	560
	Number of FIRF violation reinspections completed.	532	591	560	560
	Number of FIRF violation reinspections completed within 10 days of the initial inspection.	532	568	545	545
	Number of complaints received.	163	138	150	150
	Number of complaints investigated according to Food Inspection Procedure timelines.	154	138	140	140
	Number of complaints investigated that are justified.	66	50	70	70
	Number of temporary vendors who submit an application to operate.	172	241	220	220
	Number of temporary vendors licensed to operate prior to the event.	172	241	220	220

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Meet SCHD's contract obligations with the Iowa Department of Inspections, Appeals, and Licensing.	Food Establishment inspections will be completed annually.	On Target	98%	100%	98%	98%
OUTCOME	Ensure compliance with the food code.	Foodborne illness risk factor (FIRF) violation reinspections will be completed within 10 days of the date of inspection.	On Target	91%	98%	98%	98%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Ensure compliance with the food code.	Complaints will be investigated to determine whether justified within timelines established in the Nuisance Procedure.	On Target	100%	100%	100%	100%
OUTCOME	Temporary vendors will be conditionally approved and licensed based on their application.	Temporary vendors will have their license to operate in place prior to the event.	On Target	94%	100%	100%	100%

ANALYSIS - FOOD PROGRAM

Facilities are inspected according to risk, and inspection frequency varies by risk level, making estimating the total number of inspections required challenging. Additionally, the rolling calculation and addition of new facilities throughout the year requiring initial inspections and 3-month inspections further challenges making these estimates. From a budgetary perspective, the Iowa Department of Inspections, Appeals, and Licensing is deploying a new database to support the food and hotel programs in FY27. The current system does not have a license fee for users. The new system will have an annual fee of approximately $2,500 per user. Dollars to support this change were included. In planning for this change, the number of department users will be decreased so that only "must have" users are licensed.

PROGRAM DESCRIPTION - HAWKI

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

TARGET POPULATION

- Scott County families with children aged 1 to 19

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of entities (schools, worksites, medical offices, etc.) targeted to provide outreach regarding how to access and refer to the Hawki Program.	66	50	132	132
	Number of entities where outreach regarding how to access and refer to the Hawki Program is provided.	66	50	132	132

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Staff from targeted entities will understand the Hawki Program and how to link families to enrollment assistance.	Entities will be contacted according to grant action plans.	On Target	100%	100%	100%	100%
OUTCOME	Faith-based organization personnel will understand the Hawki Program and how to link families to enrollment assistance.	Faith-based organizations will be contacted according to grant action plans.	On Target	100%	100%	100%	100%
OUTCOME	Employers that do not offer health insurance will understand the Hawki Program and how to link families to enrollment assistance.	Employers will be contacted according to grant action plans.	On Target	New Measurement	100%	100%	100%

ANALYSIS - HAWKI

No changes to these measures. There are no budgetary highlights in this program.

PROGRAM DESCRIPTION - HEALTHY CHILD CARE IOWA

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

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

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of technical assistance requests received from child care centers and homes.	283	280	360	700
	Number of technical assistance requests from child care centers and homes responded to.	283	37	360	700
	Number of technical assistance requests from child care centers and homes that are resolved.	283	280	360	700
	Number of child care providers who attend training.	65	63	80	100
	Number of child care providers who attend training and report that they have gained valuable information that will help them to make their home/center safer and healthier.	62	57	79	99

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Safe, healthy child care environments for all children, including those with special health needs.	Technical assistance requests from child care centers and homes are responded to.	On Target	100%	100%	100%	100%
OUTCOME	Safe, healthy child care environments for all children, including those with special health needs.	Technical assistance requests from child care centers and homes are resolved.	On Target	100%	100%	100%	100%
OUTCOME	Safe, healthy child care environments for all children, including those with special health needs.	Child care providers attending trainings report that the training will enable them to make their home/center/ preschool safer and healthier.	On Target	95%	90%	100%	99%

ANALYSIS - HEALTHY CHILD CARE IOWA

Previous years only captured work in Scott County. Funds for the other counties in the Collaborative Service Area 14 (Cedar, Clinton, Jackson) are now allocated to us through our contract with the Iowa Department of Health and Human Services. Services in Cedar, Clinton, and Jackson counties are subcontracted to Genesis Visiting Nurse Association. There are no budgetary highlights in this program.

PROGRAM DESCRIPTION - HOTEL / MOTEL

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

TARGET POPULATION
- All Scott County Residents and Visitors to Scott County

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of licensed hotels/motels.	49	50	49	43
	Number of licensed hotels/motels requiring bi-yearly inspection this fiscal year.	27	21	27	21
	Number of licensed hotels/motels inspected by June 30.	27	21	27	21
	Number of inspected hotels/motels with violations.	21	21	15	11
	Number of inspected hotels/motels with violations reinspected.	18	21	15	11
	Number of inspected hotels/motels with violations reinspected within 30 days of the inspection.	18	21	15	11
	Number of complaints received.	22	25	25	25
	Number of complaints investigated according to Nuisance Procedure timelines.	22	25	25	25
	Number of complaints investigated that are justified.	6	12	8	8

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Assure compliance with Iowa Administrative Code.	Licensed hotels/motels will have an inspection completed by June 30 according to the bi-yearly schedule.	On Target	100%	100%	100%	100%
OUTCOME	Assure compliance with Iowa Administrative Code.	Licensed hotels/motels with identified violations will be reinspected within 30 days.	On Target	86%	100%	100%	100%
OUTCOME	Assure compliance with Iowa Administrative Code.	Complaints will be investigated to determine whether justified within timelines established in the Nuisance Procedure.	On Target	100%	100%	100%	100%

ANALYSIS - HOTEL/MOTEL

The number of hotels has decreased due to the team working to only license facilities that meet the hotel/motel criteria and remove those that do not (AirBnBs, etc.). There are no budgetary highlights in this program other than the DIAL license fee previously mentioned. There will be one individual with a license for this program.

PROGRAM DESCRIPTION - IMMUNIZATIONS

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

TARGET POPULATION

- Scott County children birth through age 18

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of two-year-olds seen at the SCHD clinic.	18	9	20	20
	Number of two-year-olds seen at the SCHD clinic who are up-to-date with their vaccinations.	5	5	15	15
	Number of 11 and 12-year-olds who were eligible to receive a second dose of recommended HPV vaccine.	New Measurement	New Measurement	New Measurement	80
	Number of 11 and 12-year-olds who received a second dose of the recommended HPV vaccine.	New Measurement	New Measurement	New Measurement	50
	Number of doses of vaccine shipped to SCHD.	2,810	2,550	2,400	3,000
	Number of doses of vaccine wasted.	63	6	5	7
	Number of school immunization records audited.	28,686	28,607	29,000	29,000
	Number of school immunization records up-to-date.	28,588	28,064	28,900	28,900
	Number of preschool and child care center immunization records audited.	5,170	5,123	5,500	5,500
	Number of preschool and child care center immunization records up-to-date.	5,150	5,013	5,440	5,440

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Assure that clients seen at the Scott County Health Department receive the appropriate vaccinations.	Two-year-olds seen at the Scott County Health Department are up-to-date with their vaccinations.	On Target	28%	55%	75%	75%
OUTCOME	Assure that clients seen at the Scott County Health Department receive the appropriate vaccinations.	11 and 12-year-olds seen at the Scott County Health Department are receive recommended HPV vaccine doses.	On Target	New Measurement	New Measurement	New Measurement	63%
EFFICIENCY	Assure that vaccine is used efficiently.	Vaccine wastage as reported by the Iowa Department of Public Health will not exceed contract guidelines of 5%.	On Target	2.24%	0.27%	0.21%	0.21%
OUTCOME	Minimize the risk of spread of vaccine-preventable diseases in school, preschool and child care settings.	School records will show up-to-date immunizations.	On Target	99.7%	98.1%	99.6%	99.6%
OUTCOME	Minimize the risk of spread of vaccine-preventable diseases in school, preschool and child care settings.	Preschool and child care center records will show up-to-date immunizations.	On Target	99.6%	97.8%	98.9%	98.9%

ANALYSIS - IMMUNIZATIONS

The grant funds associated with program are federal dollars, and the department receives vaccines through the federal Vaccines for Child and Vaccines for Adults Programs. Federal level changes could impact this program. Vaccine exemptions are included with up-to-date immunization records, despite the fact that all vaccinations may not be up-to-date. Changes in vaccine status of the community will not be reflected in the audit outcomes but are being tracked in the audit details.

PROGRAM DESCRIPTION - I-SMILE DENTAL

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

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

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of practicing dentists.	137	136	137	137
	Number of practicing dentists accepting Medicaid enrolled children as clients.	14	13	14	14
	Number of practicing dentists accepting Medicaid enrolled children as clients only with an I-Smile referral.	2	2	2	2
	Number of dental screenings (child) completed by I-Smile.	New Measurement	New Measurement	209	209
	Number of preventive treatments (child) completed by I-Smile.	New Measurement	New Measurement	239	239
	Number of kindergarten students.	1,985	2,018	2,000	2,000

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of kindergarten students with a completed Certificate of Dental Screening.	1,879	1,994	1,900	1,900
	Number of ninth grade students.	2,268	2,110	2,300	2,300
	Number of ninth grade students with a completed Certificate of Dental Screening.	841	821	1,000	1,000
	Number of dental screenings (adults) completed by I-Smile Silver.	209	324	150	250
	Number of care coordinations (adults) completed by I-Smile Silver.	239	269	125	300

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Assure a routine source of dental care for Medicaid enrolled children in CSA 14.	Scott County practicing dentists who are accepting Medicaid enrolled children into their practice.	On Target	10%	10%	20%	20%
OUTCOME	Assure access to dental care for Medicaid enrolled children in CSA 14.	Scott County practicing dentists who are accepting Medicaid enrolled children into their practice by I-Smile referral only.	On Target	1%	1.4%	5%	5%
OUTCOME	Assure compliance with Iowa's Dental Screening Mandate.	Students entering kindergarten will have a valid Certificate of Dental Screening.	On Target	94.7%	98%	95%	95%
OUTCOME	Assure compliance with Iowa's Dental Screening Mandate.	Students entering ninth grade will have a valid Certificate of Dental Screening.	On Target	37%	39%	75%	75%

ANALYSIS - I-SMILE DENTAL

Additional notes were added to reference the geographic area where services are provided, as determined by contracts with the Iowa Department of Health and Human Services. There are no budgetary highlights in this program other than a minor adjustment to the FTEs of PRN dental hygienists.

PROGRAM DESCRIPTION - MATERNAL HEALTH

The Maternal Health (MH) Program is part of the federal Title V Program. It is delivered through a contract with the Iowa Department of Health and Human Services. The MH Program promotes the health of pregnant people and infants by providing or assuring access to prenatal and postpartum health care for low-income people. Services include: linking to health insurance, completing risk assessments, providing medical and dental care coordination, providing education, linking to transportation, offering breastfeeding classes, addressing health disparities, providing post-partum follow-up, etc. Dental care is particularly important for pregnant people because hormone levels during pregnancy can increase the risk of oral health problems.

TARGET POPULATION

- Pregnant people living in Scott County

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of referrals to maternal health nursing services for pregnant people with a Prenatal Risk Assessment score greater than 10.	432	37	220	10
	Number of Psychosocial Services provided.	217	88	220	30
	Number of Lactation Services provided.	52	16	75	15
	Number of Maternal Health clients discharged from Maternal Health program.	30	2	30	10
	Number of Maternal Health clients with a medical home when discharged from Maternal Health program.	28	2	30	10

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Maternal Health clients will have positive health outcomes for the birthing parent and baby.	Birthing parents in the Maternal Program will have a medical home to receive early and regular prenatal care.	On Target	93%	100%	100%	100%

ANALYSIS - MATERNAL HEALTH

Direct services in this program have shifted and referrals for maternal health nursing and health education services will be made to community partners. A measure has been updated to reflect this change. There are no budgetary highlights in this program.

PROGRAM DESCRIPTION - MEDICAL EXAMINER

Activities associated with monitoring the medical examiner and the required autopsy-associated expenses and activities relevant to the determination of causes and manners of death. Iowa Code 331.801-805 as well as the Iowa Administrative Rules 641-126 and 127 govern county medical examiner activities.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of deaths in Scott County.	1,894	1,967	1,900	1,900
	Number of deaths in Scott County deemed a Medical Examiner case.	463	466	475	475
	Number of Medical Examiner cases with a cause and manner of death determined.	458	463	471	471

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Deaths which are deemed to potentially affect the public interest will be investigated according to Iowa Code.	Cause and manner of death for medical examiner cases will be determined by the medical examiner.	On Target	99%	99%	100%	100%

ANALYSIS - MEDICAL EXAMINER

No changes to the measures. There are no budgetary highlights in this program.

PROGRAM DESCRIPTION - NON-PUBLIC SCHOOL NURSING

Primary responsibility for school health services provided within the non-public schools in Scott County. There are currently 9 non-public schools in Scott County with approximately 2,600 students. Time is spent assisting the schools with activities such as performing vision and hearing screenings; coordinating school health records; preparing for State of Iowa required immunization and dental audits; assisting with the development of individualized education plans (IEPs) for children with special health needs; as well as meeting the education and training needs of staff through medication administration training.

TARGET POPULATION
- Scott County non-public school students and schools

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of students identified with a deficit through a school-based screening.	125	91	75	75
	Number of students identified with a deficit through a school-based screening who receive a referral.	125	91	75	75
	Number of requests for direct services received.	285	172	300	150
	Number of direct services provided based upon request.	285	172	300	150

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Deficits that affect school learning will be identified.	Students identified with a deficit through a school-based screening will receive a referral.	On Target	100%	100%	100%	100%
OUTCOME	Provide direct services for each school as requested.	Requests for direct services will be provided.	On Target	100%	100%	100%	100%

ANALYSIS - NON-PUBLIC SCHOOL NURSING

Large changes are currently taking place with the Non-Public Schools Program, and direct services are expected to decrease. There are no budgetary highlights in this program.

PROGRAM DESCRIPTION - ONSITE WASTEWATER

Providing code enforcement and consultation services for the design, construction, and maintenance of septic systems for private residences and commercial operations. Collect effluent samples from sewage systems which are designed to discharge effluent onto the surface of the ground or into a waterway. Scott County Code, Chapter 23 entitled Private Sewage Disposal System.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of septic systems installed.	112	76	130	130
	Number of septic systems installed which meet initial system recommendations.	111	76	130	130
	Number of sand filter septic system requiring annual inspection.	1,590	1,630	1,630	1,630
	Number of sand filter septic system inspected annually.	874	977	900	980
	Number of septic samples collected from sand filter septic systems.	24	13	160	170
	Number of complaints received.	8	8	7	7
	Number of complaints investigated.	8	8	7	7
	Number of complaints investigated within working 5 days.	8	8	7	7
	Number of complaints investigated that are justified.	5	5	4	4

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Assure the proper installation of septic systems to prevent groundwater contamination.	Approved installations will meet initial system recommendations.	On Target	99%	100%	100%	100%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Assure the safe functioning of septic systems to prevent groundwater contamination.	Sand filter septic systems will be inspected annually by June 30.	On Target	55%	60%	55%	60%
OUTCOME	Assure the safe functioning of septic systems to prevent groundwater contamination.	Complaints will be investigated within 5 working days of the complaint.	On Target	100%	100%	100%	100%

ANALYSIS - ONSITE WASTEWATER

There are no budgetary highlights in this program.

PROGRAM DESCRIPTION - PUBLIC HEALTH NUISANCE

Investigate public health nuisance complaints from the general public and resolve them to code compliance. Scott County Code, Chapter 25 entitled Public Health Nuisance.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of public health nuisance complaints received.	39	34	30	34
	Number of public health nuisance complaints justified.	21	18	16	18
	Number of justified public health nuisance complaints resolved.	15	11	16	18

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Ensure compliance with state, county, and city codes and ordinances.	Justified complaints will be resolved.	On Target	71%	61%	100%	100%

ANALYSIS - PUBLIC HEALTH NUISANCE

No changes to the measures. There are no budgetary highlights in this program.

PROGRAM DESCRIPTION - PUBLIC HEALTH PREPAREDNESS

Keep up to date information in case of response to a public health emergency. Develop plans, policies and procedures to handle public health emergencies.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of community drills/exercises SCHD staff participated in.	7	3	3	2
	Number of internal drills/exercises completed.	New Measurement	1	1	1
	Number of after action reports completed for internal drills/exercises.	New Measurement	1	1	1

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Assure efficient response to public health emergencies.	Department will participate in three community emergency response drills or exercises annually.	On Target	29%	100%	100%	100%
OUTCOME	Assure efficient response to public health emergencies.	Department will complete after action reports for all internal drills/exercises.	On Target	New Measurement	100%	100%	100%

ANALYSIS - PUBLIC HEALTH PREPAREDNESS

No changes to the measures. There are no budgetary highlights in this program.

PROGRAM DESCRIPTION - RECYCLING

Provide recycling services at three drop off locations (Scott County Park, West Lake Park, and Republic Waste) for individuals living unincorporated Scott County. The goal is to divert recyclable material from the Scott County landfill.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of tons of recyclable material collected.	655.4	619.12	750	750
	Number of tons of recyclable material collected during the same time period in previous fiscal year.	585.3	655.44	655	655

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Assure the use and efficiency of recycling sites to divert recyclable material from the landfill.	Volume of recyclable material collected, as measured in tons, will meet or exceed amount of material collected during previous fiscal year.	↔Static	11%	-17%	0%	0%

ANALYSIS - RECYCLING

No changes to measures. A slight increase of $2,000 was included in the department's budget request to help offset this program.

PROGRAM DESCRIPTION - SEPTIC TANK PUMPERS

Contract with the Iowa Department of Natural Resources for inspection of commercial septic tank cleaners' equipment and land disposal sites according to Iowa Code 455B.172 and under Iowa Administrative Code 567 - Chapter 68.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of septic tank cleaners servicing Scott County.			15	9	10	9
	Number of annual septic tank cleaner inspections of equipment, records and land application sites (if applicable) completed.			15	9	10	9
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Control the danger to public health, safety and welfare from the unauthorized pumping, transport, and application of septic waste.	Individuals that clean septic tanks, transport any septic waste, and land apply septic waste will operate according to Iowa Code.	On Target	100%	100%	100%	100%

ANALYSIS - SEPTIC TANK PUMPER

No changes to measures. There are no budgetary highlights in this program.

PROGRAM DESCRIPTION - SEXUAL HEALTH

Provide counseling, testing, diagnosis, treatment, referral and partner notification for STIs. Provide Hepatitis A and/or B and the HPV vaccine to clients. Provide HIV counseling, testing, and referral. Provide HIV partner counseling, testing and referral services. Provide Hepatitis C testing and referral. Requested HIV/STI screening is provided to Scott County jail inmates by the correctional health staff and at the juvenile detention center by the clinical services staff following the IDPH screening guidelines. Conduct education and testing in outreach settings to limit spread of disease. IAC 641 Chapters 139A and 141A.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of people who presented to SCHD for HIV/STI clinic services.			800	817	800	600
	Number of people who received STI/HIV clinic services.			786	802	780	590
	Number of people who presented to SCHD for HIV/HCV/STI express screening services.			New Measurement	New Measurement	200	400
	Number of people in Scott County positive for STI/HIV.			1,266	1,083	1,500	1,400
	Number of people in Scott County positive for STI/HIV requiring an interview.			390	310	500	425
	Number of people in Scott County positive for STI/HIV who are interviewed.			184	178	350	300
	Number of partners (contacts) identified.			270	313	350	300
	Number of gonorrhea tests completed at SCHD.			394	436	400	300
	Number of results of gonorrhea tests from SHL that match SCHD results.			291	433	396	290
	Number lab proficiency tests interpreted.			10	25	10	30
	Number of lab proficiency tests interpreted correctly.			10	24	10	30
	Number of HIV/HCV/STI tests administered in offsite and outreach testing locations.			New Measurement	59	15	40
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Contacts (partners) to persons positive will be identified, tested and treated for an STD in order to stop the spread of STIs.	Positive clients will be interviewed.	On Target	47%	57%	70%	70%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Ensure accurate lab testing and analysis.	Onsite gonorrhea results will match the State Hygienic Laboratory (SHL) results.	On Target	99%	99%	99%	100%
OUTCOME	Ensure accurate lab testing and analysis.	Proficiency tests will be interpreted correctly.	On Target	100%	96%	100%	100%

ANALYSIS - SEXUAL HEALTH

Due to the addition of express clinic services, the number of individuals presenting for full clinic services is expected to be lower. This is another program that is linked to federal grant dollars. No budgetary changes were made.

PROGRAM DESCRIPTION - SWIMMING POOL / SPA

Memorandum of Understanding with the Iowa Department of Inspections, Appeals, and Licensing for Annual Comprehensive Pool/Spa Inspections to assure compliance with Iowa Code. IHHS IAC 641, Chapter 15 entitled Swimming Pools and Spas.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of seasonal pools and spas requiring inspection.	59	62	64	67
	Number of seasonal pools and spas inspected by June 15.	56	62	64	67
	Number of year-round pools and spas requiring inspection.	88	89	99	89
	Number of year-round pools and spas inspected by June 30.	88	89	99	89
	Number of swimming pools/spas with violations.	132	114	130	130
	Number of inspected swimming pools/spas with violations reinspected.	10	114	130	130
	Number of inspected swimming pools/spas with violations reinspected within 30 days of the inspection.	105	114	130	130
	Number of complaints received.	3	2	4	4
	Number of complaints investigated according to Nuisance Procedure timelines.	3	2	4	4
	Number of complaints investigated that are justified.	2	2	4	4

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Annual comprehensive inspections will be completed.	Inspections of seasonal pools and spas will be completed by June 15 of each year.	On Target	95%	100%	100%	100%
EFFICIENCY	Annual comprehensive inspections will be completed.	Inspections of year-round pools and spas will be completed by June 30 of each year.	On Target	100%	100%	100%	100%
OUTCOME	Swimming pool/spa facilities are in compliance with Iowa Code.	Compliance follow-up will be performed by the end of 30 days.	On Target	80%	100%	100%	100%
OUTCOME	Swimming pool/spa facilities are in compliance with Iowa Code.	Complaints will be investigated to determine whether justified within timeline established in the Nuisance Procedure.	On Target	100%	100%	100%	100%

ANALYSIS - SWIMMING POOL/SPA

No changes to measures. There are no budgetary highlights in this program.

PROGRAM DESCRIPTION - TANNING

Scott County Code of Ordinance Chapter 39 addresses the regulation of public and private establishments who operate devices used for the purpose of tanning human skin through the application of ultraviolet radiation. Conduct annual and complaint inspections. IHHS, IAC 641, Chapter 46 entitled Minimum Requirements for Tanning Facilities.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of tanning facilities requiring inspection.	13	10	13	10
	Number of tanning facilities inspected by April 15.	13	10	13	10
	Number of tanning facilities with violations.	7	5	6	5
	Number of inspected tanning facilities with violations reinspected.	7	5	6	5
	Number of inspected tanning facilities with violations reinspected within 30 days of the inspection.	7	5	6	5
	Number of complaints received.	0	0	1	1
	Number of complaints investigated according to Nuisance Procedure timelines.	0	0	1	1
	Number of complaints investigated that are justified.	0	0	1	1

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Complete annual inspection.	Yearly tanning inspections will be completed by April 15 of each year.	On Target	100%	100%	100%	100%
OUTCOME	Tanning facilities are in compliance with Iowa Code.	Compliance follow-up will be performed by the end of 30 days.	On Target	100%	100%	100%	100%
OUTCOME	Tanning facilities are in compliance with Iowa Code.	Complaints will be investigated to determine whether justified within timelines established in the Nuisance Procedure.	↔Static	N/A (no complaints received)	100%	100%	100%

ANALYSIS - TANNING

The number of tanning establishments is decreasing, which is reflected in the projected numbers. There are no budgetary highlights in this program.

PROGRAM DESCRIPTION - TATTOO

Memorandum of Understanding with the Iowa Department of Inspections, Appeals, and Licensing for annual inspection and complaint investigation in order to assure that tattoo establishments and tattoo artists meet IHHS, IAC 641, Chapter 22 entitled Practice of Tattooing.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of tattoo facilities requiring inspection.	58	57	62	64
	Number of tattoo facilities inspected by April 15.	58	57	62	64
	Number of tattoo facilities with violations.	12	10	10	10
	Number of inspected tattoo facilities with violations reinspected.	12	9	10	10
	Number of inspected tattoo facilities with violations reinspected within 30 days of the inspection.	12	9	10	10
	Number of complaints received.	3	2	2	4
	Number of complaints investigated according to Nuisance Procedure timelines.	3	2	2	4
	Number of complaints investigated that are justified.	1	1	2	3

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Complete annual inspection.	Yearly tattoo inspections will be completed by April 15 of each year.	On Target	100%	100%	100%	100%
OUTCOME	Tattoo facilities are in compliance with Iowa Code.	Compliance follow-up will be performed by the end of 30 days.	On Target	100%	90%	100%	100%
OUTCOME	Tattoo facilities are in compliance with Iowa Code.	Complaints will be investigated to determine whether justified within timelines established in the Nuisance Procedure.	On Target	100%	100%	100%	100%

ANALYSIS - TATTOO

Complaints received in this program are higher, and the increase is reflected in the projected numbers. There are no budgetary highlights in this program.

PROGRAM DESCRIPTION - TOBACCO

Coordinate programming in the community to reduce the impact of tobacco through education, cessation, legislation and reducing exposure to secondhand smoke. Efforts to change policies to support tobacco-free living is a focus. Staff facilitates ISTEP Chapters (Iowa Students for Tobacco Education and Prevention) targeted to middle and high school age students.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of cities in Scott County.	16	16	16	16
	Number of cities that have implemented a tobacco-free/nicotine-free parks policy/ordinance.	8	8	10	9
	Number of school districts in Scott County (Bettendorf, Davenport, Non-Public, North Scott, Pleasant Valley).	5	5	5	5
	Number of school districts in Scott County with an ISTEP Chapter.	1	3	3	3

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	People visiting Scott County parks will no longer be exposed to secondhand smoke and other tobacco/nicotine products.	Cities will implement park policy/ordinance changes to support community health and wellness.	On Target	50%	50%	62%	56%
OUTCOME	Youth will be exposed to tobacco-related education and prevention messages and will not become tobacco/nicotine users.	All Scott County school districts will have an ISTEP Chapter.	On Target	20%	60%	60%	60%

ANALYSIS - TOBACCO

This program has been impacted by the behavioral health realignment. There has been no guidance provided on program contracts or expectations for FY27. These measures reflect the FY26 contract with Iowa Primary Care Assocation (IPCA); this is the first contract with IPCA. There are no budgetary highlights in this program.

PROGRAM DESCRIPTION - WATER WELLS

License and assure proper water well construction, closure, and rehabilitation. Monitor well water safety through water sampling. The goal is prevent ground water contamination and illness. Scott County Code, Chapter 24 entitled Private Water wells.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of wells inspected.	37	17	27	20
	Number of wells inspected that meet SCC Chapter 24.	37	16	27	20
	Number of wells plugged.	15	20	16	18
	Number of wells plugged that meet SCC Chapter 24.	15	20	16	18
	Number of wells rehabilitated.	3	8	4	8
	Number of wells rehabilitated that meet SCC Chapter 24.	15	8	4	8
	Number of wells tested.	108	94	90	100
	Number of wells test unsafe for bacteria or nitrate.	20	26	17	20
	Number of wells test unsafe for bacteria or nitrate that are educated by staff regarding how to correct the well.	20	26	17	20

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Assure proper water well installation.	Wells permitted will meet Scott County Code: Chapter 24, Non-Public Water Supply Wells.	On Target	94%	100%	100%	
OUTCOME	Assure proper water well closure.	Plugged wells will meet Scott County Code: Chapter 24, Non-Public Water Supply Wells.	On Target	100%	100%	100%	

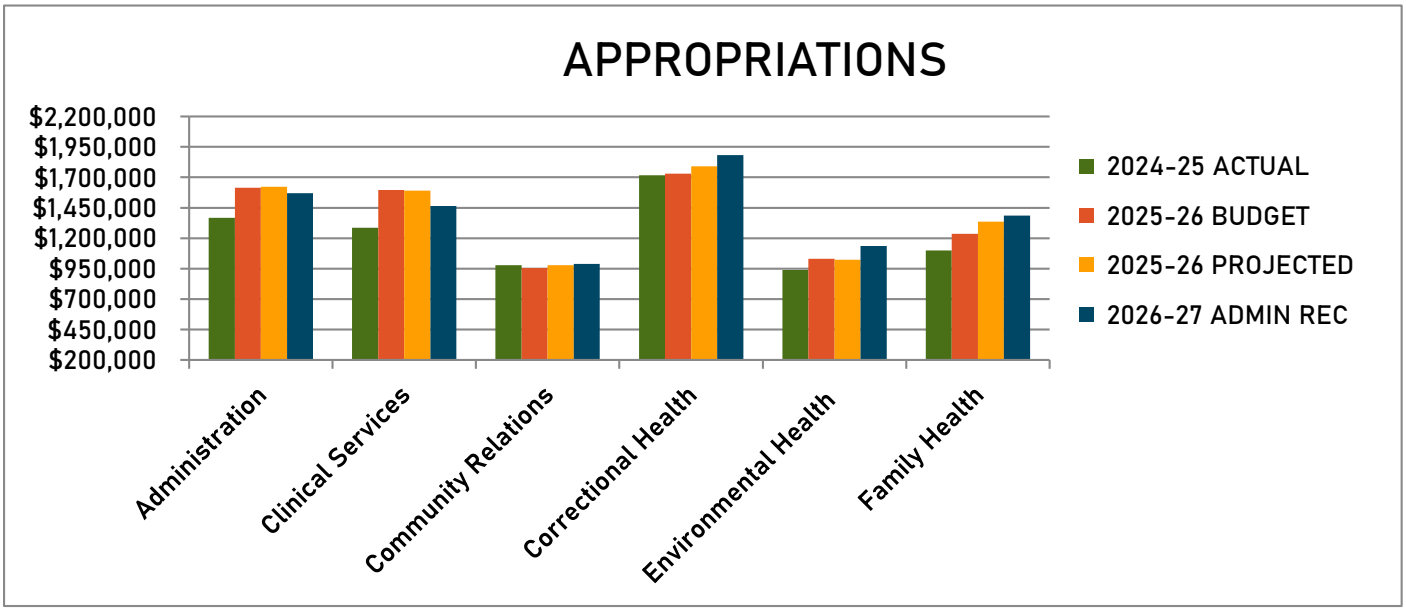
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Assure proper well rehabilitation.	Permitted rehabilitated wells will meet Scott County Code: Chapter 24, Non-Public Water Supply Wells.	On Target	100%	100%	100%	
OUTCOME	Promote safe drinking water.	Property owners with wells testing unsafe for bacteria or nitrates will be educated on how to correct the water well.	On Target	100%	100%	100%	

ANALYSIS - WATER WELLS

No changes to the measures. There are no budgetary highlights in this program.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Administration (20.1000, 2001, 2007)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
39-N Health Director	1.00	1.00	1.00	1.00	1.00	1.00
34-N Deputy Health Director	1.00	1.00	1.00	1.00	1.00	1.00
29-N Fiscal Manager	1.00	1.00	1.00	1.00	1.00	1.00
24-N Grant Accounting Specialist	1.00	-	-	-	-	-
23-N Senior Admin Assistant	-	1.00	1.00	1.00	1.00	1.00
18-N Senior Office Assistant	2.00	2.00	2.00	2.00	2.00	2.00
16-N Office Assistant	3.00	3.00	3.00	3.00	3.00	3.00
TOTAL POSITIONS	9.00	9.00	9.00	9.00	9.00	9.00
REVENUE SUMMARY:						
Intergovernmental	$ 1,686	$ -	$ -	$ -	$ -	$ -
Charges for Services	-	-	25	25	25	25
Miscellaneous	29,987	19,583	12,250	12,250	15,250	15,250
TOTAL REVENUES	$ 31,674	$ 19,583	$ 12,275	$ 12,275	$ 15,275	$ 15,275
APPROPRIATION SUMMARY:						
Salaries	$ 577,655	$ 629,746	$ 673,562	$ 672,522	$ 615,064	$ 615,064
Benefits	238,625	265,587	288,435	288,435	299,912	299,912
Purchase Services & Expenses	558,131	463,909	633,575	635,850	632,428	632,428
Supplies & Materials	9,853	7,241	19,598	25,518	21,970	21,970
TOTAL APPROPRIATIONS	$ 1,384,264	$ 1,366,484	$ 1,615,170	$ 1,622,325	$ 1,569,374	$ 1,569,374

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



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Clinical Services (2014-2019, 2024-2028)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
31-N Clinical Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
28-N Clinical Services Specialist	1.00	1.00	1.00	-	-	-
27-N Public Health Nurse	5.00	5.00	5.00	5.00	5.00	5.00
27-N Community Health Interventionist	1.00	1.00	1.00	1.00	1.00	1.00
27-N Disease Intervention Specialist	1.00	1.00	1.00	1.00	1.00	1.00
21-N Medical Assistant	1.00	1.00	1.00	1.80	1.80	1.80
20-N Medical Lab Technician	0.75	0.75	0.75	-	-	-
Z- Temporary/Seasonal Public Health Nurse	1.08	1.08	1.08	0.68	0.68	0.68
TOTAL POSITIONS	11.83	11.83	11.83	10.48	10.48	10.48
REVENUE SUMMARY:						
Intergovernmental	$ 312,189	$ 332,020	$ 264,306	$ 319,156	$ 319,156	$ 319,156
Charges for Services	9,086	7,799	9,300	8,321	8,500	8,500
Miscellaneous	-	-	300	300	300	300
TOTAL REVENUES	$ 321,275	$ 339,819	$ 273,906	$ 327,777	$ 327,956	$ 327,956
APPROPRIATION SUMMARY:						
Salaries	$ 662,154	$ 715,523	$ 877,833	$ 877,501	$ 776,323	$ 776,323
Benefits	327,973	341,593	406,642	407,642	382,898	382,898
Purchase Services & Expenses	226,597	216,827	293,350	288,371	288,700	288,700
Supplies & Materials	12,275	10,938	18,000	17,500	17,200	17,200
TOTAL APPROPRIATIONS	$ 1,228,999	$ 1,284,881	$ 1,595,825	$ 1,591,014	$ 1,465,121	$ 1,465,121

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
PROGRAM: Comm Health (2008-2009,2030-2031,2037-2038)						
AUTHORIZED POSITIONS:						
29-N Community Health Manager	1.00	1.00	1.00	1.00	1.00	1.00
27-N Community Health Consultant	3.00	3.00	3.00	3.00	3.00	3.00
27-N Community Tobacco Consultant	1.00	1.00	1.00	1.00	1.00	1.00
27-N Community Transformation Consultant	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	6.00	6.00	6.00	6.00	6.00	6.00
REVENUE SUMMARY:						
Intergovernmental	$ 649,955	$ 643,259	$ 618,951	$ 602,191	$ 596,191	$ 596,191
Miscellaneous	-	-	50	50	50	50
TOTAL REVENUES	$ 649,955	$ 643,259	$ 619,001	$ 602,241	$ 596,241	$ 596,241
APPROPRIATION SUMMARY:						
Salaries	$ 436,299	$ 468,267	$ 486,678	$ 486,678	$ 505,467	$ 505,467
Benefits	160,404	160,185	154,468	154,968	173,706	173,706
Purchase Services & Expenses	423,825	349,415	310,760	335,360	307,910	307,910
Supplies & Materials	726	470	1,600	930	900	900
TOTAL APPROPRIATIONS	$ 1,021,255	$ 978,338	$ 953,506	$ 977,936	$ 987,983	$ 987,983

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Correctional Health (2006)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
31-N Correctional Health Manager	1.00	1.00	1.00	1.00	1.00	1.00
27-N Correctional Health Nurse	4.00	4.00	4.00	5.00	5.00	5.00
21-N Medical Assistant	1.00	1.00	-	-	-	-
16-N Office Assistant	0.45	0.45	0.45	0.45	0.45	0.45
Z-Temporary/Seasonal Correctional Health Nurse	1.58	1.58	1.58	1.58	1.58	1.58
TOTAL POSITIONS	8.03	8.03	7.03	8.03	8.03	8.03
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	-	57	-	130,125	130,100	130,100
TOTAL REVENUES	$ -	$ 57	$ -	$ 130,125	$ 130,100	$ 130,100
APPROPRIATION SUMMARY:						
Salaries	$ 625,273	$ 671,263	$ 754,033	$ 754,033	$ 773,870	$ 773,870
Benefits	212,887	246,112	269,654	269,654	287,600	287,600
Purchase Services & Expenses	602,763	780,261	686,293	746,293	797,293	797,293
Supplies & Materials	16,113	19,546	20,850	20,850	22,800	22,800
TOTAL APPROPRIATIONS	$ 1,457,036	$ 1,717,182	$ 1,730,830	$ 1,790,830	$ 1,881,563	$ 1,881,563

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Enviro Health (2039-2040, 2042, 2044, 2047-2050, 2052, 2054, 2056-2059)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
29-N Environmental Health Manager	1.00	1.00	1.00	1.00	1.00	1.00
27-N Environmental Health Specialist	7.00	7.00	7.00	7.00	7.00	7.00
Z-Seasonal Health Worker	0.25	0.25	0.25	0.25	0.25	0.25
TOTAL POSITIONS	8.25	8.25	8.25	8.25	8.25	8.25
REVENUE SUMMARY:						
Intergovernmental	$ 18,872	$ 40,054	$ 51,705	$ 55,154	$ 46,654	$ 46,654
Licenses and Permits	449,552	479,519	445,755	490,205	490,205	490,205
Charges for Services	75,711	72,633	90,230	75,180	79,380	79,380
Miscellaneous	-	-	250	250	250	250
TOTAL REVENUES	$ 544,135	$ 592,206	$ 587,940	$ 620,789	$ 616,489	$ 616,489
APPROPRIATION SUMMARY:						
Salaries	$ 528,790	$ 632,595	$ 680,240	$ 680,240	$ 726,694	$ 726,694
Benefits	169,273	207,345	219,773	219,773	268,912	268,912
Purchase Services & Expenses	86,298	94,989	122,360	115,085	132,085	132,085
Supplies & Materials	5,035	4,486	7,550	7,550	7,550	7,550
TOTAL APPROPRIATIONS	$ 789,396	$ 939,417	$ 1,029,923	$ 1,022,648	$ 1,135,241	$ 1,135,241

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Family Health (2022, 2032-2036)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
29-N Family Health Manager	1.00	1.00	1.00	1.00	1.00	1.00
27-N Community Dental Consultant	1.00	1.00	1.00	1.00	1.00	1.00
27-N Community Dental Consultant-Adult	1.00	1.00	1.00	1.00	1.00	1.00
27-N Dental Direct Services Consultant	1.00	1.00	1.00	1.00	1.00	1.00
27-N Dental Hygienist	0.40	0.40	0.65	0.80	0.80	0.80
27-N Maternal, Child, Adolescent Health Nurse (Family Health Nurse)	1.50	1.50	1.00	1.00	1.00	1.00
27-N Child Care Nurse Consultant	1.00	1.00	1.00	2.00	2.00	2.00
26-N Family Health Coordinator	2.00	2.00	2.00	2.00	2.00	2.00
24-N Informing Specialist	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	9.90	9.90	9.65	10.80	10.80	10.80
REVENUE SUMMARY:						
Intergovernmental	$ 893,939	$ 916,177	$ 867,355	$ 1,006,155	$ 988,155	$ 988,155
Miscellaneous	-	-	50	50	50	50
TOTAL REVENUES	$ 893,939	$ 916,177	$ 867,405	$ 1,006,205	$ 988,205	$ 988,205
APPROPRIATION SUMMARY:						
Salaries	$ 654,082	$ 700,157	$ 791,176	$ 791,176	$ 799,378	$ 799,378
Benefits	285,252	298,050	325,365	326,365	367,501	367,501
Purchase Services & Expenses	107,464	98,099	116,245	218,360	218,360	218,360
Supplies & Materials	2,659	2,016	2,700	950	500	500
TOTAL APPROPRIATIONS	$ 1,049,457	$ 1,098,322	$ 1,235,486	$ 1,336,851	$ 1,385,739	$ 1,385,739

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

Human Resources

Vanessa Wierman, Director

MISSION STATEMENT

To foster positive employee relations and progressive organizational improvement for employees, applicants and departments by: ensuring fair and equal treatment; providing opportunity for employee development and professional growth; assisting in identifying and retaining qualified employees; utilizing effective, innovative recruitment and benefit strategies; encouraging and facilitating open communication; providing advice on employment issues and being committed to establishing strategic business partnerships with departments to improve organizational design.

GOALS & OBJECTIVES

BOARD GOAL Employee Retention

- Ensure compensation and benefits are competitive with comparable counties and local labor market within the parameters of established budget goals set by the Board of Supervisors.
- Provide career development opportunities through training, workshops, and avenues for skill growth.
- Ensure policies and programs support work/life balance.

MANAGEMENT GOAL Talent Acquisition

- Ensure job descriptions accurately represent tasks and duties of each position.
- Ensure recruitment policies support the needs of the County.
- Provide ongoing training for hiring supervisors and managers to ensure selection process follows applicable laws.

MANAGEMENT GOAL Labor / Employee Relations

- Negotiate fair collective bargaining agreements with unions.
- Enforce and adhere to collective barging agreements, personnel and benefit policies.
- Provide counsel to department managers and supervisors on discipline, performance issues, and labor relations.

PROGRAM DESCRIPTION - LABOR MANAGEMENT

Negotiates five union contracts and acts as the County's representative at impasse proceedings. Compliance with Iowa Code Chapter 20.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- All those who work for Scott County

STRATEGIC PRIORITY
Employees

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of bargaining units	5	5	5	5
	Percent of workforce unionized	43%	56%	38%	37%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Number of arbitrations.	To have one or less per year.	↔Static	New Measurement	0	1	1
EFFICIENCY	Number of collective bargaining agreements negotiated.	Timely negotiations to coincide with budget deadlines.	On Target	5	4	4	5
EFFICIENCY	Number of grievances responded to.	Resolution of contract issues prior to grievances indicate positive labor relations.	Below Target	2	0	3	2

ANALYSIS - LABOR MANAGEMENT

Ensure good relationships with labor units through regular labor/management communication and adhering to labor agreements. Serve as County's labor representative and compliant with Iowa Code Chapter 20.

PROGRAM DESCRIPTION - RECRUITMENT / EEO COMPLIANCE

Directs the recruitment and selection of qualified applicants for all County positions and implements valid and effective selection criteria. Serve as EEO and Affirmative Action Officer and administers programs in compliance with federal and state laws and guidelines. Serves as County coordinator to assure compliance with ADA, FMLA, FLSA and other civil rights laws.

TARGET POPULATION
- Talent pool, members of the public.
- Scott County employees.

STRATEGIC PRIORITY
Employees

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of job openings posted	84	82	100	100
	Number of employment applications received	3,149	3,937	4,000	4,000
	Percent of employees over the age of 55	20%	18%	24%	20%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Percentage of positions filled within 8 weeks of posting excluding DSA positions.	The higher the percentage indicates recruitment process is efficiently serving the needs of the department.	↔Static	New Measurement	87%	80%	80%
OUTCOME	Percentage of employees who leave in the first year not including involuntary separations or temporary employment.	A lower percentage indicates onboarding and employee engagement processes are effective.	↔Static	New Measurement	24%	15%	15%
EFFICIENCY	Turnover rate excluding retirements.	A lower percentage indicates benefits, compensation, growth, and culture remain attractive to workforce.	⩛ Below Target	8%	15%	10%	10%
EFFICIENCY	Number of employees hired in underutilized areas.	Higher number indicates our workplace is attractive to diverse applicant pool.	⇈ Exceeds Target	14	16	12	15

ANALYSIS - RECRUITMENT / EEO COMPLIANCE

Ensure we are evaluating our recruitment and onboarding processes.

PROGRAM DESCRIPTION - COMPENSATION / PERFORMANCE APPRAISAL

Monitors County compensation program, conducts organizational studies to ensure ability to remain competitive in the labor market. Work with consultant to review job descriptions and classifications. Responsible for wage and salary administration for employee wage steps. Coordinate and monitor the Employee Performance Appraisal system, assuring compliance with County policy.

TARGET POPULATION
- Scott County employees.

STRATEGIC PRIORITY
Employees

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of job descriptions reviewed for accuracy	New Measurement	1	10	10
	Number of organizational studies	15	23	15	10
	Number of new hires	92	119	115	115

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Percent of reviews not completed within 30 days of effective date.	Higher percentage indicates managers/supervisors are not providing timely feedback to employees.	⚷ Below Target	60%	50%	50%	50%

ANALYSIS - COMPENSATION / PERFORMANCE APPRAISAL

Ensure position descriptions reflect accurate job duties and expectations.

PROGRAM DESCRIPTION - BENEFIT ADMINISTRATION

Administers employee benefit programs (group health insurance, group life, LTD, deferred compensation and tuition reimbursement program) including enrollment, day to day administration, as well as cost analysis and recommendation for benefit changes.

TARGET POPULATION

- Scott County benefit eligible employees.

STRATEGIC PRIORITY

Employees

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of benefit eligible employees	New Measurement	661	665	675

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Cost of health benefit PEPM.	Assess the efficiency and sustainability of County's health benefits program.	On Target	$1,352	$1,566	$1,450	$1,600
OUTCOME	Percent of family health insurance to total insurance enrollment.	Assess whether family health insurance is a valued benefit.	On Target	63%	60%	65%	65%
EFFICIENCY	Percent of eligible employees enrolled in deferred compensation.	Assesses whether proper retirement education and marketing are occurring.	⚷ Below Target	59%	72%	62%	65%
EFFICIENCY	Percent of participating 457 employees estimated to receive full match.	Assess whether employees are taking advantage of program and if match amount is attractive.	↔Static	New Measurement	62%	73%	70%
EFFICIENCY	Percent of eligible employees participating in Y@work program.	Participation rates evaluate whether this program is valued.	On Target	30%	23%	30%	25%

ANALYSIS - BENEFIT ADMINISTRATION

Ensure employees understand and participate in benefits.

PROGRAM DESCRIPTION - POLICY ADMINISTRATION

Develops County-wide human resources and related policies to ensure best practices, compliance with state and federal law and their consistent application County wide.

TARGET POPULATION
- Scott County employees and citizens.

STRATEGIC PRIORITY
Employees

ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of administrative policies			77	77	77	77
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Review policies every 5 years to ensure compliance with laws and best practices.	Regular alignment indicates best practices, regulatory requirements, and risk management are being observed.	Below Target	2	8	10	10

ANALYSIS - POLICY ADMINISTRATION

Ensure policies are compliant and current.

PROGRAM DESCRIPTION - EMPLOYEE DEVELOPMENT

Evaluate needs, plans and directs employee development programs such as in-house training programs for supervisory and non-supervisory staff to promote employee motivation and development. Coordinates all Employee Recognition and the new Employee Orientation Program.

TARGET POPULATION
- Scott County employees.

STRATEGIC PRIORITY
Employees

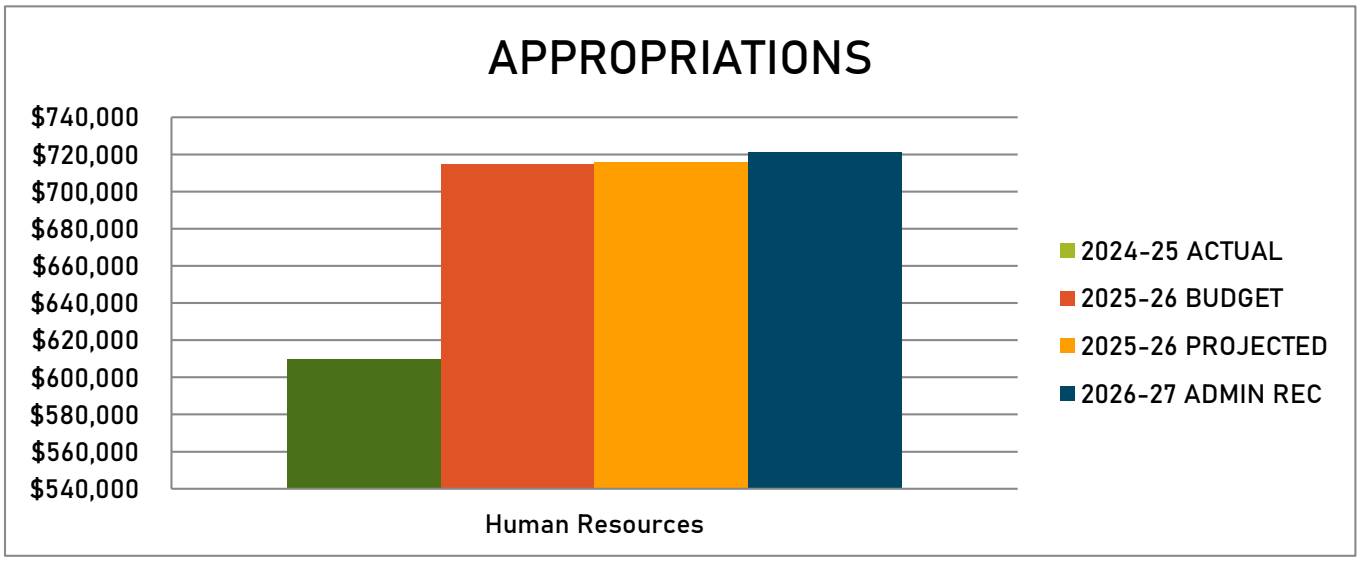
ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of employees in leadership program			New Measurement	New Measurement	New Measurement	25
	Number of employees successfully completed leadership program			New Measurement	121	121	146
	Number of training opportunities provided by HR			5	12	15	12
	Number of hours of leadership training provided			13	21.5	20	20
	Number of Group Orientations conducted			New Measurement	New Measurement	3	4
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Percentage of leadership/management employees attending County sponsored supervisory training.	Increased participating indicates supervisory population is engaged in training initiatives.	Exceeds Target	15%	39%	20%	20%
EFFICIENCY	Percentage of employees attending County sponsored training.	Increased participating indicates employee population is engaged in training initiatives.	Exceeds Target	15%	29%	20%	20%

ANALYSIS - EMPLOYEE DEVELOPMENT

Ensure employees are provided opportunities for skill development. We are anticipating an updated Leadership Program in the near future. Additionally, in FY26, we have restarted and have begun tracking the number of group orientations conducted.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Human Resources Management (24.1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
38-N Hr Director	1.00	1.00	1.00	1.00	1.00	1.00
29-N Sr. Human Resources Generalist	1.00	1.00	1.00	1.00	1.00	1.00
27-N Human Resources Generalist	2.00	2.00	2.00	1.00	1.00	1.00
23-N Benefits Specialist	-	-	-	1.00	1.00	1.00
23-N Recruiting Specialist	-	-	-	1.00	1.00	1.00
18-N Sr. Office Assistant	1.00	1.00	1.00	-	-	-
TOTAL POSITIONS	5.00	5.00	5.00	5.00	5.00	5.00
REVENUE SUMMARY:						
Miscellaneous	$ 915	$ 1,029	$ 500	$ 500	$ 500	$ 500
TOTAL REVENUES	$ 915	$ 1,029	$ 500	$ 500	$ 500	$ 500
APPROPRIATION SUMMARY:						
Salaries	$ 296,816	$ 384,049	$ 400,027	$ 400,027	$ 413,622	$ 413,622
Benefits	105,114	127,933	145,371	146,371	137,958	137,958
Purchase Services & Expenses	84,361	95,335	163,700	163,700	163,700	163,700
Supplies & Materials	3,076	2,653	5,750	5,750	5,750	5,750
TOTAL APPROPRIATIONS	$ 489,367	$ 609,970	$ 714,848	$ 715,848	$ 721,030	$ 721,030

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



Department of Health and Human Services (HHS)

Larry Johnson, State Director

MISSION STATEMENT

The Iowa Department of Health and Human Services (IHHS) provides high quality programs and services that protect and improve the health and resiliency of individuals, families, and the community.

GOALS & OBJECTIVES

MANAGEMENT GOAL Financially Responsible

- HHS is a non-profit agency. HHS will continuously evaluate the operational budget to ensure cost saving opportunities are evaluated and implemented when possible, on a continuous basis.

MANAGEMENT GOAL Support Families

- The Department of Health and Human Services is legally responsible for assessing reports of suspected child and dependent adult abuse. HHS will assess reported concerns to ensure the safety of children and dependent adults. HHS will maximize outcomes by assisting in identifying family strengths and supports, assisting alleged victims and their families in locating and providing referrals to community supports to meet their needs, and by empowering sustainable independence.

PROGRAM DESCRIPTION - IOWA FAMILY WELL-BEING AND PROTECTION

1. Child Protective Services: The Department of Health and Human Services has a legal responsibility to assess reports of suspected abuse when all of the following criteria have been met: The victim is a child (under the age of 18 years); and the child is subjected to one or more of the categories of child abuse defined by law, Iowa Code section 232.68.

2. Dependent Adult Protective Services: The Department of Health and Human Services has the legal responsibility to assess reports of suspected abuse of a person who meets the definition of dependent adult, who have either been abused or neglected by a caretaker, who have neglected themselves, or who have been financially exploited are assessed by HHS. Dependent adult means a person eighteen years of age or older who is unable to protect the person's own interests or unable to adequately perform or obtain services necessary to meet essential human needs, as a result of a physical or mental condition which requires assistance from another, or as defined by Department rule.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of Child Protective Assessments	2,812	1,710	1,700	1,700
	Percentage of founded/unfounded children cases	New Measurement	24%/76%	20%/80%	20%/80%
	Number of Adult Protective Assessments	358	1,231	375	350
	Percentage of founded/unfounded adult cases	New Measurement	New Measurement	20%/80%	20%/80%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	The Department of Health and Human Services will provide timely service for families and individuals.	The social workers will complete assessments/make a determination on a case within 20 working days 95% of the time.	On Target	New Measurement	97%	95%	95%
OUTCOME	The Department of Health and Human Services will provide timely service for families and individuals.	Social Workers will visit every child in households with ongoing services every month 95% of the time.	On Target	New Measurement	97%	95%	95%

ANALYSIS - IOWA HHS FAMILY WELL-BEING AND PROTECTION

Children and dependent adults in Scott County deserve the greatest possible protection from abuse. The Department of Health and Human Services strives to achieve this through encouraging reports when abuse is suspected, prompt assessment of these reports, and working with families and supports to assist in providing a safe and stable home environment. Currently, we have approximately 40 social workers, 5 Social Work Supervisors, 5 management, and 8 clerical staff dedicated to this work. HHS child and protective services are provided 7 days per week, 24 hours per day, through regular business hours and on-call.

PROGRAM DESCRIPTION - IOWA COMMUNITY ACCESS AND ELIGIBILITY

1. SNAP (Supplemental Nutrition Assistance) - The Supplemental Nutrition Assistance Program (SNAP) provides nutrition benefits to supplement the food budget of needy families so they can purchase healthy food and move towards self-sufficiency.

2. Medicaid - Iowa Medicaid provides equitable access to quality health services so that the whole person health is improved across populations.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	SNAP (Food Assistance) Number of Recipients	20,323	20,082	20,000	20,000
	SNAP (Food Assistance) Number of Households	10,250	10,052	10,000	10,000
	SNAP (Food Assistance) Total Benefits Issued	$3,589,380	$3,552,414	$3,500,000	$3,500,000
	Number of individuals on Medicaid	72,342	43,791	43,000	43,000

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Provide services to citizens in the most cost-effective way.	Quarterly expenses will be monitored and stay within 100% of the budgeted amounts.	On Target	100%	100%	100%	100%

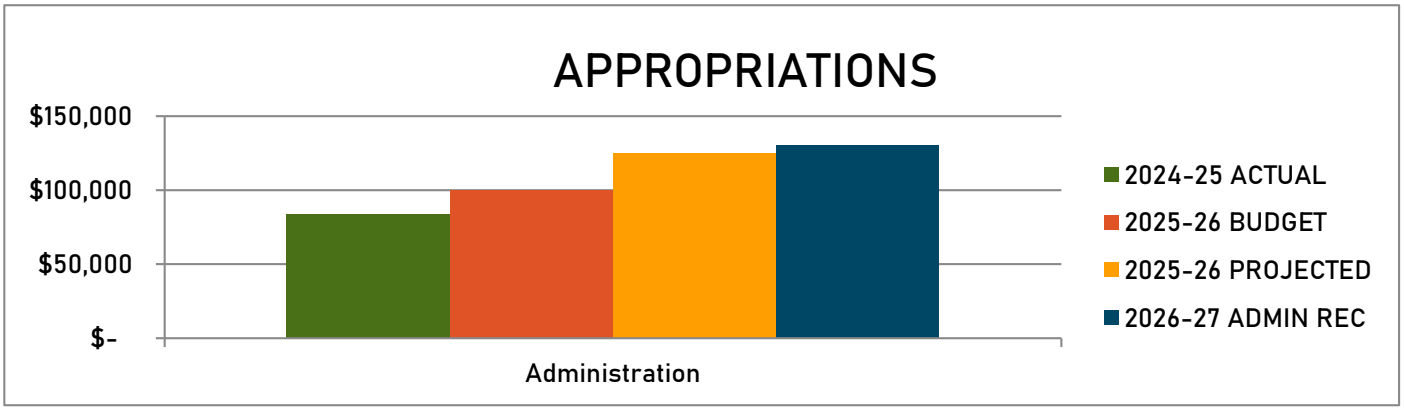
ANALYSIS - IOWA HHS COMMUNITY ACCESS AND ELIGIBILITY

Iowa Medicaid and the Supplemental Nutrition Assistance Program (SNAP) works diligently to operate a fiscally responsible and sustainable program that improves the lives of its members through effective internal and external collaboration, innovative solutions to identified challenges, and data driven program improvement. Currently, we have approximately 22 Income Maintenance staff and 8 clerical staff dedicated to this work.

HHS will ensure fiscal responsibility by way of internal checks and balances, accuracy provided through internal accounting methods and oversight, and transparency. HHS will continuously evaluate the previous Scott County budget submissions to compare and predicted budget-to-actual monthly expenditures to ensure cost saving opportunities are evaluated on a continuous basis.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Administrative Support (21.1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
REVENUE SUMMARY:						
Social Services Administration	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	30,193	28,150	35,000	35,000	35,000	35,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ 30,193	$ 28,150	$ 35,000	$ 35,000	$ 35,000	$ 35,000
APPROPRIATION SUMMARY:						
Capital	$ -	$ 5,509	$ 7,500	$ 7,500	$ 7,500	$ 7,500
Purchase Services & Expenses	75,215	68,238	78,500	103,500	108,500	108,500
Supplies & Materials	11,352	10,205	14,000	14,000	14,000	14,000
TOTAL COUNTY APPROPRIATIONS	$ 86,567	$ 83,952	$ 100,000	$ 125,000	$ 130,000	$ 130,000

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



Information Technology

Matt Hirst, Director

MISSION STATEMENT

To provide dependable, effective, efficient, and secure technology to Countywide partners. Our team will establish valuable relationships with stakeholders to identify, implement, and maintain innovative technology solutions to address business process needs.

GOALS & OBJECTIVES

MANAGEMENT GOAL Time and Attendance System

- The County's current time and attendance system properly captures and reports employee time and attendance data to support payroll processing. With the addition of another 24-hour department and an upcoming end-of-life for the current system, Information Technology is partnering with organizational stakeholders to identify requirements for a new time and attendance solution. Collaboratively, teams will work to identify, select, and implement a new system to help Scott County and its employees fully manage

MANAGEMENT GOAL Web Content Management System Upgrade

- The overall goal of this project is to upgrade the current solution to the latest technology, reviewing opportunities for improving efficiency and security. Additionally, IT is planning to review website content in coordination with contributors and seek solutions for improved content delivery efficiency and timeliness.

MANAGEMENT GOAL Phone System Upgrade

- The overall goal of this project is to upgrade the current solution to the latest technology reviewing opportunities for improving efficiency and security. Additionally, the County is planning to replace its older phone handsets.

PROGRAM DESCRIPTION - ADMINISTRATION

To provide responsible administrative leadership and coordination for the Information Technology Department and to assure stability security of County technology solutions for Scott County Offices and Departments by providing dependable and timely administration as well as oversight of application, infrastructure, GIS, and web development technology wthin the IT Services Program.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- All those who work for Scott County
- Organizations supported by Scott County IT

STRATEGIC PRIORITY
Organizational Efficiency

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Authorized personnel (FTEs)	17	18	20	20
	Departmental budget	$3,653,677	$4,017,637	$4,387,746	$4,773,524
	Electronic equipment capital budget	$4,041,376	$1,211,868	$7,896,000	$4,377,500

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Keep organizational technology security skills current.	Organizational security training completion rate at or above 90%.	On Target	94%	100%	90%	90%
EFFICIENCY	Efficient use of technology.	Keep # of devices per employee <= 1.75.	On Target	1.29	1.28	1.50	1.50

ANALYSIS - ADMINISTRATION

IT Administration oversees technology security for the organization. Major technology security risks include phishing and social engineering. Employee knowledge and skill reduces these risks. Training completion is monitored in order to decrease the likelihood of successful cyber attacks.

PROGRAM DESCRIPTION - IT SERVICES

1. Application Management: Manage and provide COTS (Commercial Off-The Shelf) and Custom applications to meet defined business requirements of County Offices and Departments.
2. Data Management: Manage and provide access to and from County databases for internal or external consumption.
3. System Integration: Provide and maintain integrations/interfaces between hardware and/or software systems.
4. Geographic Information Systems: Develop, maintain, and provide GIS data services to County Offices and Departments. Support county business processes with application of GIS technology.
5. Web Management: Provide web hosting and development to facilitate access to public record data and county services.
6. Data Network: Provide LAN/WAN data network to include access to the leased-line and fiber networks that provide connectivity to remote facilities as well the Internet.
7. User Infrastructure: Acquire, maintain, and support PC's, laptops, printers, displays, and miscellaneous electronics.
8. Servers: Maintain servers including Windows servers, file and print services, and application servers.
9. Data Storage: Provide and maintain digital storage.
10. Security: Monitor and maintain a secure computing environment.

TARGET POPULATION

- All those who work for Scott County
- Organizations supported by Scott County IT

STRATEGIC PRIORITY

Organizational Efficiency

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Users supported (County / Other)	808 / 473	805 / 473	800 / 475	800 / 475
	Users completing security training	New Measurement	644 / 202	675 / 450	675 / 450
	# of SaaS contracts supported	New Measurement	New Measurement	New Measurement	75
	# of Custom Applications supported (APP / GIS)	31 / 86	31 / 88	31 / 86	25/86
	# of emergency support calls	68	61	50	50
	# of new work orders	New Measurement	491	450	450
	# of work orders completed	New Measurement	474	450	450
	# of document type groups supported in ECM	38	39	38	38
	# of documents supported in ECM	264	3.6 M	3.6 M	3.6 M
	# of ArcGIS desktop users.	60	58	55	55
	# of Web / WebGIS applications managed	86	88	100	100
	Average # of web daily unique visitors	8,194	8,133	9,000	9,000
	Average # of web daily page views	126,421	131,330	130,000	130,000
	# of GovDelivery Subscribers	40,254	41,517	40,000	40,000
	# of GovDelivery Subscriptions	88,342	82,485	85,000	85,000
	# of network access devices supported	303	303	300	300
	# of network ports supported	5,658	5,648	5,700	5,700
	% of Internet up-time	99.00%	99.00%	99.00%	99.00%
	# of PCs	609	528	600	600
	# of Laptops / Tablets	434	502	400	400
	# of Printers / MFPs	157	157	160	160
	# of Cameras	708	747	700	700
	# of Remote Connected Users	300	330	200	200
	TB's of data stored	81TB	81TB	75TB	75TB
	% of storage consumed	74%	74%	75%	75%
	# of VoIP phones supported	1360	1144	1360	1360
	# of cellular phone and data lines supported	370	437	450	450

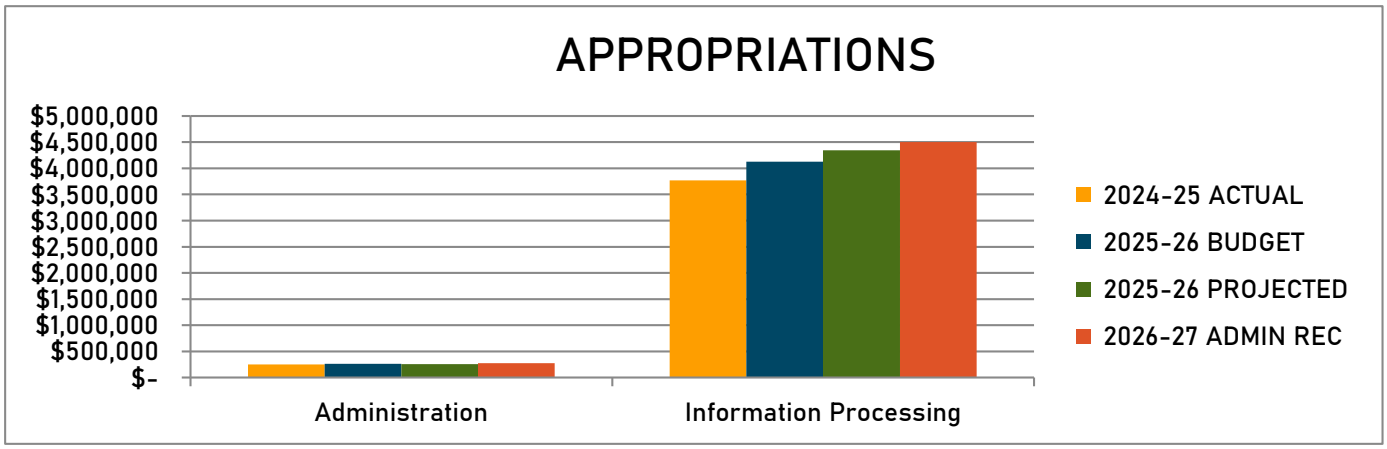
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Avg. time to complete work orders	Complete support requests in an efficient and timely manner.	On Target	New Measurement	8 days 5 hours	7 days	7 days
OUTCOME	# GIS applications publicly available.	30 GIS applications or more.	On Target	32	34	30	30
EFFICIENCY	GovDelivery - Unique Email Opens.	Outreach success % to constituents at or above 25%.	On Target	29.6%	30.9%	25.0%	25.0%

ANALYSIS - IT SERVICES

Information Technology continues to expand as the needs of the county development and evolve. Updated Workloads for FY27 reflect this.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: IT Administration (14.1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
37-N Information Technology Director	1.00	1.00	1.00	1.00	1.00	1.00
18-N Senior Office Assistant	-	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	1.00	2.00	2.00	2.00	2.00	2.00
REVENUE SUMMARY:						
Charges for Services	$ (21)	$ (14)	$ -	$ -	$ -	$ -
Miscellaneous	3,227	5,167	4,563	-	-	-
TOTAL REVENUES	$ 3,205	$ 5,153	$ 4,563	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ 136,885	$ 185,755	$ 195,062	$ 195,062	$ 203,056	$ 203,056
Benefits	49,075	57,980	61,002	60,162	63,887	63,887
Purchase Services & Expenses	1,823	3,932	5,300	3,100	5,300	5,300
Supplies & Materials	78	206	300	300	300	300
TOTAL APPROPRIATIONS	$ 187,860	$ 247,873	$ 261,664	$ 258,624	$ 272,543	$ 272,543

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



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Information Technology (14.1401)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
34-N GIS Manager	1.00	1.00	1.00	1.00	1.00	1.00
34-N Programmer/Analyst Manager	1.00	1.00	1.00	1.00	1.00	1.00
34-N Network Infrastructure Manager	1.00	1.00	1.00	1.00	1.00	1.00
31-N Webmaster	1.00	1.00	1.00	1.00	1.00	1.00
31-N Senior Programmer/Analyst	1.00	1.00	1.00	1.00	1.00	1.00
31-N Information Security Analyst	1.00	1.00	1.00	1.00	1.00	1.00
30-N Senior Network Systems Administrator	-	-	1.00	1.00	1.00	1.00
30-N Senior GIS Analyst	-	-	1.00	1.00	1.00	1.00
28-N Applications Analyst	1.00	1.00	1.00	1.00	1.00	1.00
28-N Network Systems Administrator	5.00	5.00	4.00	4.00	4.00	4.00
28-N Public Safety Systems Analyst	-	-	2.00	2.00	2.00	2.00
27-N Technology Systems Specialist Public Safety	1.00	1.00	-	-	-	-
27-N GIS Analyst	1.00	1.00	-	-	-	-
27-N Technology Business Analyst	-	-	1.00	1.00	1.00	1.00
21-N Desktop Support Technician	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL POSITIONS	16.00	16.00	18.00	18.00	18.00	18.00
REVENUE SUMMARY:						
Intergovernmental	$ 154,336	$ 192,472	$ 159,434	$ 159,434	$ 164,000	$ 164,000
Charges for Services	8,630	59,420	10,000	15,000	10,000	10,000
Miscellaneous	2,279	33,206	2,500	2,500	500	2,500
TOTAL REVENUES	$ 165,245	$ 285,097	$ 171,934	$ 176,934	$ 174,500	$ 176,500
APPROPRIATION SUMMARY:						
Salaries	$ 1,325,018	$ 1,415,495	$ 1,631,451	$ 1,631,451	$ 1,744,665	$ 1,744,665
Benefits	516,882	579,118	674,631	669,831	684,066	684,066
Capital Outlay	1,508	89,508	6,000	6,000	6,000	6,000
Purchase Services & Expenses	1,206,898	780,957	1,298,500	1,020,250	1,050,250	1,050,250
Supplies & Materials	15,547	15,826	15,500	15,750	16,000	16,000
Debt Service	379,855	888,860	500,000	1,000,000	1,000,000	1,000,000
TOTAL APPROPRIATIONS	$ 3,445,708	$ 3,769,764	$ 4,126,082	$ 4,343,282	$ 4,500,981	$ 4,500,981

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

MEDIC EMS

Paul Andorf, Director

MISSION STATEMENT

The mission of MEDIC EMS is to improve the health of our community by providing professional emergency medical services and compassionate care.

GOALS & OBJECTIVES

MANAGEMENT GOAL Continue to integrate into Scott County

- Continue integration into the County including IT Services.
- Continue rebranding former MEDIC EMS to MEDIC EMS of Scott County

MANAGEMENT GOAL Emergency Response

- Provide emergency response services to Scott County service areas. Continued assessment of implementation of BLS response crew to low acuity calls to reduce ALS crew demand.

MANAGEMENT GOAL Non-Transport Transport

- To provide non-emergency transportation services, when staffing is available, to the Community.

PROGRAM DESCRIPTION - AMBULANCE RESPONSE

Provide advanced level pre-hospital emergency medical care and transport.

PERFORMANCE INDICATORS

Exceeds Target

On Target

↔Static

Below Target

TARGET POPULATION

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

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Requests for ambulance service	35,682	36,393	37,000	37,740
	Total number of transports	25,975	26,969	27,500	28,050
	Event Standbys	214	189	214	200
	Total Requests - Blue Grass Operation	833	762	840	840
	Total Requests - Clinton Operation	1,384	1,674	1,397	1,397
	Total Requests - Eldridge Operation	1,046	1,124	1,056	1,056
	Total Requests - LeClaire Operation	576	698	581	581
	Total Requests - Metro Operation	31,368	31,741	31,726	32,878
	Total Requests - Other	286	394	248	248
	Out of Town Transports - Total	1,931	2,256	1,950	1,950
	Out of Town Transports - Clinton	783	1,033	790	790
	Out of Town Transports - Metro	1,071	1,166	1,082	1,082
	Out of Town Transports - Other	77	57	78	78
	Mutual Aid - Scott County Prehospital	5	8	11	11
	Mutual Aid - Transfer	100	85	207	207
	Metro Average Response Times	8 mins 02 sec	7 mins 43 sec	8 mins 01 sec	8 mins 01 sec
	Rural Average Response Times	11 mins 08 sec	10 mins 51 sec	11 mins 07 sec	11 mins 07 sec
	Condition Yellow Activations	N/A	493	700	700
	Condition Red Activations	N/A	51	80	80

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Urban Priority 1* Response times will be < 8 minutes 59 seconds.	Response time targets will be achieved at >= 90% compliance.	Below Target	73.65%	86.0%	85.0%	85.0%
OUTCOME	Urban Priority 2* Response times will be < 10 minutes 59 seconds.	Response time targets will be achieved at >= 90% compliance.	On Target	86.45%	93.4%	90.0%	90.0%
OUTCOME	Urban Priority 3* Response times will be < 14 minutes 59 seconds.	Response time targets will be achieved at >= 90% compliance.	On Target	91.04%	93.2%	90.0%	90.0%
OUTCOME	Rural Priority 1* Response times will be <14 minutes 59 seconds.	Response time targets will be achieved at >= 90% compliance.	On Target	87.83%	89.3%	90.0%	90.0%
OUTCOME	Rural Priority 2* Response times will be <17 minutes 59 seconds.	Response time targets will be achieved at >= 90% compliance.	On Target	84.39%	95.0%	90.0%	90.0%
OUTCOME	Rural Priority 3* Response times will be <19 minutes 59 seconds.	Response time targets will be achieved at >= 90% compliance.	On Target	94.38%	98.0%	90.0%	90.0%
OUTCOME	Metro Transport Unit Hour Utilization.**	0.38 UHU or less.	Below Target	0.47	0.44	0.46	0.46
OUTCOME	Transfer On-Time Performance.	Response time targets will be achieved at >= 90% compliance.	Below Target	New Measurement	53.2%	80.0%	60.0%

** Currently investigating redefining the definition based on Initial Patient Acuity vs EMD Protocol*

*** Currently investigating redefining the definition and target value based UHU vs mUHU vs weighted mUHU as outlined in PCG Report*

ANALYSIS - EMERGENCY CARE AND TRANSPORT

As a primary emergency care and transport provider in Scott County, the outcomes are response times for care under the national standards depending on the response type. The department continues to meet most targets with available staffing.

PROGRAM DESCRIPTION - FINANCIAL

Financial accountability and measurement of services provided.

TARGET POPULATION

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

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Gross Charges	$ 46,070,385	$ 48,142,795	$ 46,602,540	$ 52,107,994
	Discounts	$(30,080,207)	$ (33,555,410)	$(34,549,245)	$(36,470,924)
	Refunds & Write-Offs	$ (1,758,543)	$ (2,827,928)	$ (1,800,000)	$ (2,800,000)
	Total Payments Received	$ (11,436,784)	$ (12,883,529)	$ (12,053,294)	$ (15,637,070)
	Ending Accounts Receivables	$ 8,977,880	$ 7,853,808	$ 9,500,000	$ 8,500,000
	Payments Received for Professional Services	$ 308,712.00	$ 386,820.42	$ 360,000	$ 285,556
	Bad Debt Percentage	New Measurement	6.0%	6.0%	6.0%
	Charity Care Percentage	New Measurement	0.12%	1.3%	1.3%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Average Days from Date of Service to First Payment.	50 days or less to minimize the amount of time between invoicing and receiving funds.	Below Target	New Measurement	59	67	67
EFFICIENCY	Average Days from Date of Service to Final Payment.	65 days or less helps to keep accounts from going to collections.	Below Target	New Measurement	68	78	78
EFFICIENCY	Patient Care Record Month End Completion.	<=5 Business Day of Following Month.	Below Target	New Measurement	19	15	15
EFFICIENCY	Accounts Receivables Over 90 Days.	15% or less.	Below Target	New Measurement	30.3%	25.0%	25.0%
EFFICIENCY	Bad Debt Recovery Rate.	5% or less.	On Target	New Measurement	6.5%	5.0%	5.0%
EFFICIENCY	Average Days from Date of Service to First Bill Sent.	20 days or less to minimize the amount of time between invoicing and receiving funds.	Below Target	New Measurement	27	33	33

ANALYSIS - FINANCIAL

The department reduces general taxpayer support for emergency services through the billing of services to patients. By managing claims and open accounts receivables, the department reduces the general support required from the county.

PROGRAM DESCRIPTION - CLINICAL OUTCOMES

As a first responder, the responding units are trained in lifesaving techniques and skills. Increasing the training in the community will improve positive outcomes for patients.

TARGET POPULATION

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

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Cardiac Arrest - Bystander CPR	56.7%	53.4%	55.0%	55.0%
	Cardiac Arrest - Dispatch CPR	100.0%	100.0%	100.0%	100.0%
	Cardiac Arrest - Return of Spontaneous Circulation	49.5%	34.9%	48.0%	48.0%
	Cardiac Arrest - Ventricular Tachycardia/Ventricular Fibrillation Discharged Alive	38.7%	28.1%	35.0%	35.0%
	Cardiac Arrest - Discharged Alive - UT stein Standard	26.0%	14.8%	25.0%	25.0%
	Cardiac Arrest - Discharged Alive - All Calls	26.7%	18.2%	25.0%	25.0%

ANALYSIS - CLINICAL OUTCOMES

Bystander and dispatch CPR instructions help improve cardiac arrest survival rates.

PROGRAM DESCRIPTION - DISPATCH

The County Department maintains its own dispatch services in order to provide detailed instructions to first responders and callers.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Total Dispatches	49,117	51,185	49,000	52,000
	EMDs	23,716	24,145	23,000	26,000

ANALYSIS - DISPATCH

The MEDIC EMS department expects to address 52,000 calls and 26,000 emergency medical dispatches (EMDs) during FY27, increasing from the two previous fiscal years.

PROGRAM DESCRIPTION - WORKFORCE HEALTH & SAFETY

As a mobile first responder, the County has a responsibility to respond with safety of staff and public in mind. Staff are expected to adhere to posted speed limits and wear seatbelts.

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

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Driver Safety - Miles Driven	314,427	469,813	380,000	380,000
	Driver Safety - Non-Emergency Miles	265,095	391,246	300,000	300,000
	Driver Safety - Emergency Miles	49,332	78,567	65,000	65,000
	Driver Safety - Over Speed Issue	52	61	70	70
	Driver Safety - Extreme Over Speed Issue	1	1	1	1
	Driver Safety - Over Force Issue	517	838	678	678
	Driver Safety - Extreme Over Force Issue	0	1	1	1
	Driver Safety - Seatbelt Issue	0	0	0	0
	Driver Safety- Spotter Issue	298	633	400	400

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Driver Safety - Company Level.	Drivers are at level 8 or higher.	On Target	9	10	9	9
EFFICIENCY	Driver Safety - % of Drivers Above Level 7.	97% or higher.	On Target	99%	100%	99%	99%

ANALYSIS - WORKFORCE HEALTH & SAFETY

Drivers are expected to be scored at 8 or higher in meeting driver safety standards and overall a 99% response of meeting driver safety.

PROGRAM DESCRIPTION - PATIENT SURVEY

MEDIC EMS seeks feedback from users on operation efficiency and response through a patient survey program.

TARGET POPULATION

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

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of Surveys	806	802	550	800

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Cumulative Average.	90% or Greater.	On Target	93.8%	93.3%	90.0%	90.0%
EFFICIENCY	Helpfulness of the person you called for an ambulance.	90% or Greater.	On Target	93.3%	93.9%	90.0%	90.0%
EFFICIENCY	Concern shown by the person you called for an ambulance.	90% or Greater.	On Target	92.8%	94.2%	90.0%	90.0%
EFFICIENCY	Extent to which you were told what to do until the ambulance arrived.	90% or Greater.	On Target	92.3%	92.7%	90.0%	90.0%
EFFICIENCY	Extent to which the ambulance arrived in a timely manner.	90% or Greater.	On Target	93.2%	93.4%	90.0%	90.0%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Cleanliness of the ambulance.	90% or Greater.	On Target	95.6%	95.9%	90.0%	90.0%
EFFICIENCY	Comfort of the ride.	75% or Greater.	On Target	86.0%	85.2%	75.0%	75.0%
EFFICIENCY	Skill of the person driving the ambulance.	90% or Greater.	On Target	94.7%	94.9%	90.0%	90.0%
EFFICIENCY	Care shown by the Medics who arrived with the ambulance.	90% or Greater.	On Target	96.1%	95.7%	90.0%	90.0%
EFFICIENCY	Degree to which the Medics took your problem seriously.	90% or Greater.	On Target	95.8%	95.9%	90.0%	90.0%
EFFICIENCY	Skill of the Medics.	90% or Greater.	On Target	95.6%	95.9%	90.0%	90.0%
OUTCOME	Extent to which the Medics kept you informed about your treatment.	90% or Greater.	On Target	94.4%	93.8%	90.0%	90.0%
EFFICIENCY	Extent to which Medics included you in the treatment decisions.	90% or Greater.	On Target	94.4%	93.7%	90.0%	90.0%
EFFICIENCY	The degree to which the Medics relieved your pain or discomfort.	90% or Greater.	On Target	92.2%	91.0%	90.0%	90.0%
EFFICIENCY	Medics' concern for your privacy.	90% or Greater.	On Target	64.6%	94.4%	90.0%	90.0%
EFFICIENCY	Extent to which the Medics cared for you as a person.	90% or Greater.	On Target	95.6%	95.8%	90.0%	90.0%
EFFICIENCY	Professionalism of the staff in our ambulance service billing office	90% or Greater.	On Target	90.3%	88.1%	90.0%	90.0%
EFFICIENCY	Willingness of the staff in our billing office to address your needs.	90% or Greater.	On Target	89.9%	87.6%	90.0%	90.0%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	How well did our staff work together to care for you.	90% or Greater.	On Target	94.3%	94.5%	90.0%	90.0%
EFFICIENCY	Extent to which our staff eased your entry into the medical facility.	90% or Greater.	On Target	94.7%	94.2%	90.0%	90.0%
EFFICIENCY	Appropriateness of emergency medical treatment.	90% or Greater.	On Target	95.1%	94.1%	90.0%	90.0%
EFFICIENCY	Extent to which the services received were worth the fees charged.	80% or Greater.	On Target	90.5%	89.1%	80.0%	80.0%
EFFICIENCY	Overall rating of the care provided by Medic EMS.	90% or Greater.	On Target	95.2%	95.1%	90.0%	90.0%
EFFICIENCY	Likelihood of recommending Medic EMS to others.	90% or Greater.	On Target	94.8%	94.0%	90.0%	90.0%

ANALYSIS - PATIENT SURVEY

MEDIC EMS expects to continue to provide the same exceptional services that have been provided since becoming a department of Scott County. The "On Target" scores exhibit this exceptional service, and the quarterly BFOs exhibit the continued quality throughout the year.

PROGRAM DESCRIPTION - COMMUNITY TRAINING

Provide community training to increase patient outcomes.

TARGET POPULATION

- All Scott County Citizens

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of community members who received Stop the Bleed Training	333	152	300	200
	Number of community members who received Hands-Only CPR Training	2,955	1,663	2,000	2,000
	Number of community members who received CPR Training	121	240	120	200
	Number of Community Education Hours performed	97	47	100	50

ANALYSIS - COMMUNITY TRAINING

Community training helps improve patient outcomes. It is a consistent goal to keep up attendance at these courses.

PROGRAM DESCRIPTION - FLEET EFFICIENCIES

Optimizing Fleet efficiencies with reduction in Operational Costs

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Fleet ECO-Run - Active Hours	New Measurement	New Measurement	New Measurement	TBD
	Fleet ECO-Run - Fuel Saved (Gallons)	New	New	New	TBD
	Fleet ECO-Run - Estimated Fuel Savings (USD)	New	New	New	TBD
	Fleet ECO-Run - Estimated CO2 Reduction (kilograms)	New	New	New	TBD
	Fleet ECO-Run - Excessive Idling Time Savings (percentage)	New	New	New	TBD
	Fleet ECO-Run - Fleet Operational Time (Hours)	New	New	New	TBD
	Fleet ECO-Run - Fleet Idling Time (Hours)	New	New	New	TBD
	Fleet Utilization - Moving (Hours)	New	New	New	TBD
	Fleet Utilization - Stopped (Hours)	New	New	New	TBD
	Mean Time Between Failures	New	New	New	TBD
	Mean Time to Repair (Hours)	New	New	New	TBD
	Preventive Maintenance On-Time Completion	New	New	New	TBD
	Percentage of Planned Maintenance	New	New	New	TBD
	Ambulance Miles	584,382	608,880	687,597	680,000
	Ambulance Maintenance Cost	$189,383	$266,879	$310,285	$300,000
	Ambulance Maintenance Cost per Mile	$0.32	$0.44	$0.45	$0.44

ANALYSIS - FLEET EFFICIENCIES

In collaboration with Fleet Management, MEDIC EMS aims to better track and plan vehicle and ambulance repairs and replacement. Projections are currently unknown due to the use of a new fleet management software, which does not have historical data. Projections will be created once a measureable amount of data can be collected.

PROGRAM DESCRIPTION - EMPLOYEE STAFFING

Employees

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

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Vacancy Rate - Full-Time - Critical Care Paramedic/Paramedic	15.4%	12.2%	17.8%	17.8%
	Vacancy Rate - Full-Time - EMT II/EMT I	10.0%	6.3%	6.1%	6.1%
	Vacancy Rate - Full-Time - System Status Controller	0.0%	6.3%	12.5%	12.5%
	Vacancy Rate - Full-Time - Courier/Vehicle Safety Technician	0.0%	0.0%	0.0%	0.0%
	Vacancy Rate - Full-Time - Administration	0.0%	0.0%	0.0%	0.0%
	Turnover Rate - Full-Time - Critical Care Paramedic/Paramedic	19.6%	16.2%	17.7%	17.7%
	Turnover Rate - Full-Time - EMT II/EMT I	41.4%	33.3%	19.4%	19.4%
	Turnover Rate - Full-Time - System Status Controller	8.7%	8.0%	23.1%	23.1%
	Turnover Rate - Full-Time - Courier/Vehicle Safety Technician	0.0%	0.0%	0.0%	0.0%
	Turnover Rate - Full-Time - Administration	0.0%	0.0%	0.0%	0.0%
	Turnover Rate - Full-Time - Overall	12.8%	13.1%	12.0%	12.0%
	Turnover Rate - All Department Staff	26.6%	23.8%	22.6%	22.6%

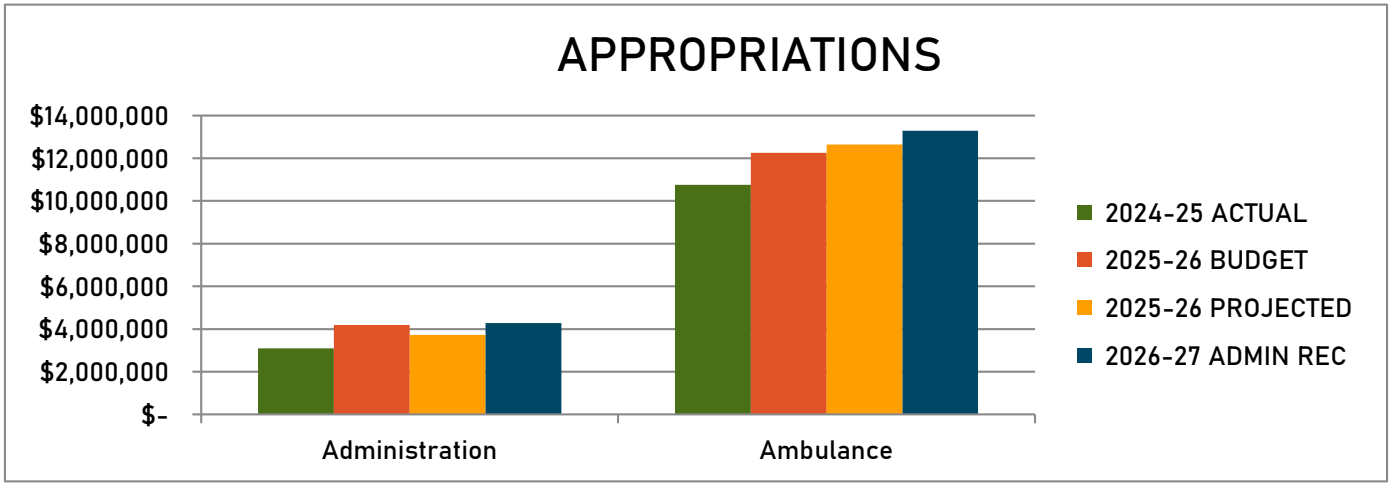
ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Tenure - Median Years of Service	6	6	6	7
	Tenure - Average Years of Service	8	8	9	8
	Tenure - Longest Years of Service	37	38	38	37
	Open Positions - Critical Care Paramedic/Paramedic	6	5	8	0
	Open Positions - EMT II/EMT I	4	3	3	0
	Open Positions - System Status Controller	0	1	2	0
	Open Positions - Courier/Vehicle Safety Technician	0	0	0	0
	Open Positions - Administration	0	0	0	0

ANALYSIS - EMPLOYEE STAFFING

MEDIC EMS continues to strive to lower vacancy and turnover rates.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: MEDIC EMS Admin (47.1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
38-N Medic Director	1.00	1.00	1.00	1.00	1.00	1.00
32-N Medic Quality & Compliance Manager	1.00	1.00	1.00	1.00	1.00	1.00
32-N Training & Development Manager	1.00	1.00	1.00	1.00	1.00	1.00
32-N Logistics Manager	1.00	1.00	1.00	1.00	1.00	1.00
32-N Paramedic Division Manager	1.00	1.00	1.00	1.00	1.00	1.00
25-N Administrative Billing Specialist	1.00	1.00	2.00	2.00	2.00	2.00
24M-N Information Systems Support Specialist	2.20	2.20	2.20	2.20	2.20	2.20
19M-N Operations Support Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
16-N Office Assistant	0.30	0.30	0.20	0.30	0.30	0.30
TOTAL POSITIONS	9.50	9.50	10.40	10.50	10.50	10.50
REVENUE SUMMARY:						
Intergovernmental	$ 30,466	$ 302,098	$ -	$ 309,000	$ 159,000	$ 159,000
Charges for Services	229,465	854,356	1,714,148	1,641,513	1,808,568	1,808,568
Use of Money	13,185	49,266	14,200	19,600	15,000	15,000
Miscellaneous	76,457	16,338	16,600	16,600	16,600	16,600
TOTAL REVENUES	$ 349,573	$ 1,222,059	$ 1,744,948	$ 1,986,713	$ 1,999,168	$ 1,999,168
APPROPRIATION SUMMARY:						
Salaries	$ 1,005,355	$ 1,090,396	$ 945,374	$ 975,384	$ 988,447	$ 988,447
Benefits	188,584	(652,094)	373,500	(588,582)	(574,825)	(574,825)
Capital Outlay	646,549	1,052,415	919,368	1,231,000	1,582,000	1,582,000
Purchase Services & Expenses	1,038,892	1,103,883	1,416,100	1,488,350	1,606,864	1,606,864
Supplies & Materials	380,988	376,644	417,000	421,000	452,500	452,500
Debt Service	58,248	117,392	120,000	200,000	220,000	220,000
TOTAL APPROPRIATIONS	$ 3,318,616	$ 3,088,637	$ 4,191,342	$ 3,727,152	$ 4,274,986	$ 4,274,986

This Departmental program supports the outcomes associated with the Ambulance Operations functional area.



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Ambulance (4701-4708)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
26M-N Paramedic Supervisor	9.00	9.00	9.00	9.00	9.00	9.00
26-N MED-COM Supervisor Education Controller	1.00	1.00	1.00	1.00	1.00	1.00
26-N MED-COM Supervisor Quality Controller	1.00	1.00	1.00	1.00	1.00	1.00
24M-N CC Paramedic	14.20	14.20	14.20	14.20	14.20	14.20
24-N Paramedic	27.20	27.20	27.20	27.20	27.20	27.20
23-N MED-COM Dispatcher	14.60	14.60	14.60	14.60	14.60	14.60
18M-N EMT II	-	-	20.00	20.00	20.00	20.00
18-N EMT	48.50	48.50	28.50	27.80	29.80	29.80
18-N EMT Paramedic/Payroll Clerk	1.00	1.00	1.00	1.00	-	-
16-N Vehicle Service Technician	-	-	-	-	1.00	1.00
15-N Courier	1.60	1.60	1.60	1.60	1.60	1.60
11M-N ADM Paramedic Supervisor	3.00	3.00	3.00	3.00	3.00	3.00
8M-N ADM EMT/PreBiller	2.00	2.00	2.00	2.00	1.00	1.00
5-6M-N Stand-By	4.20	4.20	4.20	4.20	4.20	4.20
TOTAL POSITIONS	127.30	127.30	127.30	126.60	127.60	127.60
REVENUE SUMMARY:						
Charges for Services	$ 11,965,078	$ 12,115,452	$ 12,315,153	$ 12,901,505	$ 13,637,902	$ 13,637,902
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ 11,965,078	$ 12,115,452	$ 12,315,153	$ 12,901,505	$ 13,637,902	$ 13,637,902
APPROPRIATION SUMMARY:						
Salaries	$ 6,527,736	$ 7,505,183	$ 8,016,939	$ 8,527,439	$ 8,886,804	$ 8,886,804
Benefits	2,004,972	2,508,209	3,023,262	3,079,762	3,295,869	3,295,869
Capital Outlay	2,287	3,500	236,000	1,000	1,000	1,000
Purchase Services & Expenses	911,428	431,371	607,240	669,605	705,790	705,790
Supplies & Materials	302,127	259,080	315,225	310,450	342,375	342,375
Debt Service	45,430	42,763	61,000	61,000	61,000	61,000
TOTAL APPROPRIATIONS	$ 9,793,980	$ 10,750,105	$ 12,259,666	$ 12,649,256	$ 13,292,837	$ 13,292,837

This Departmental program supports the outcomes associated with the Ambulance Operations functional area.

Non-Departmental

Centralized Departments

MISSION STATEMENT

Non Departmental expenditures and operations represent centralized services that reach multiple departments or public services and are not managed by one department. The operations are used to meet the Board of Supervisors general objectives and may be within any functional service area of the County.

GOALS & OBJECTIVES

BOARD GOAL Fleet Services

- When replacing vehicles or equipment, request quotes for extended warranties to minimize future repair costs.

BOARD GOAL ARPA

- Mange the ARPA project for the entire county. The County ARPA plan includes the response to the Public Health Emergency, maintaining vital services, and building a strong, resilient and equitable recovery.

PROGRAM DESCRIPTION - FLEET EQUIPMENT & EQUIPMENT OPERATIONS

To provide safe and serviceable vehicles and equipment in the most efficient and economical manner to internal County customers. To provide modern, functional, and dependable vehicles/equipment in a ready state so that Scott County citizen needs are met with the least cost and interruptions in service are minimized.

TARGET POPULATION

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

STRATEGIC PRIORITY

Departmental

PERFORMANCE INDICATORS

Exceeds Target
On Target
↔Static
Below Target

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Vehicle Replacement (Excluding Conservation)	$1,512,689	$1,242,937	$2,515,200	$2,796,000
	Operating Cost Summary	$1,158,722	$845,526	$1,611,593	$1,692,172
	Average Time for Service Non-Secondary Roads Vehicles/Equipment	30 Minutes	36 Minutes	45 Minutes	45 Minutes
	Average Time for Service Secondary Roads Vehicles/Equipment	97 Minutes	98 Minutes	240 Minutes	240 Minutes

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	To maintain high levels of service to Scott County vehicles/equipment.	Service within 10% of manufacturer's recommended hours or miles.	On Target	97%	96%	95%	95%
EFFICIENCY	To provide time sensitive mobile repairs.	Respond to all mobile calls within 1 hour.	On Target	97%	98%	95%	95%
EFFICIENCY	To provide customers timely servicing and repairs.	Begin service/repairs within 10 minutes of show time.	On Target	100%	100%	95%	95%
EFFICIENCY	To provide communications to customers that servicing and repairs are complete.	Contact customer within 10 minutes of service/repair completion.	On Target	99%	98%	95%	95%

ANALYSIS - EQUIPMENT & EQUIPMENT OPERATIONS

Procurement and maintenance are always key priorities for the County fleet. The Fleet Manager continues to assess operations and implement improvements aimed at enhancing efficiency and controlling costs. The new Fleetio fleet management software has been operational for the better part of FY26. Staff continue to make strides with its use. Notable progress has been made in refining asset procurement procedures to reduce expenditures and streamline workflows.

PROGRAM DESCRIPTION - ARPA

The American Rescue Plan Act (ARPA) provides immediate funding for Scott County projects that meet federal guidelines addressing the broad range of public health and negative economic challenges caused or exacerbated by the COVID-19 emergency. There are four major categories of eligible uses. 1.) Public sector revenue. 2.) Public health and economic response. 3.) Premium pay for essential workers. 4.) Water, sewer and broadband infrastructure.

TARGET POPULATION

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

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	ARPA Dollars Expended			$11,169,920	$6,885,965	$5,763,544	$0
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Administration Center Air Supply Project.	To upgrade air supply unity within the six-story building which servers 200+ people on a daily basis.	On Target	$2,700	Complete	Complete	Complete
OUTCOME	Mt Joy Sewer Project.	This project addresses storm water collection and transfer within unincorporated Scott County.	On Target	$0	$2,486,589	$4,104,353	Complete
OUTCOME	Park View Storm Sewer Project.	This project addresses storm water collection and distribution within unincorporated Scott County.	On Target	$0	$1,172,933	$788,568	Complete
OUTCOME	West Locust Sewer Project.	Project is to subgrant amount to the City of Davenport for centralized wastewater collection and conveyance.	On Target	$1,600,000	Complete	Complete	Complete
OUTCOME	Scott County Parks Wastewater Collection Project.	Address wastewater collection and distribution within Scott County Parks.	On Target	$924,799	$1,166,951	$297,084	Complete
OUTCOME	Conservation Trail System Project.	Strong healthy communities, and neighborhood features that promote health and safety.	On Target	$1,367,563	$632,330	Complete	Complete
OUTCOME	Salvation Army-Shelter to Stability Project and HHSI-Supportive Housing Project.	Rapid Re-housing approach for shelter, housing, support service and administrative services.	On Target	$1,216,342	$1,379,162	$573,539	Complete

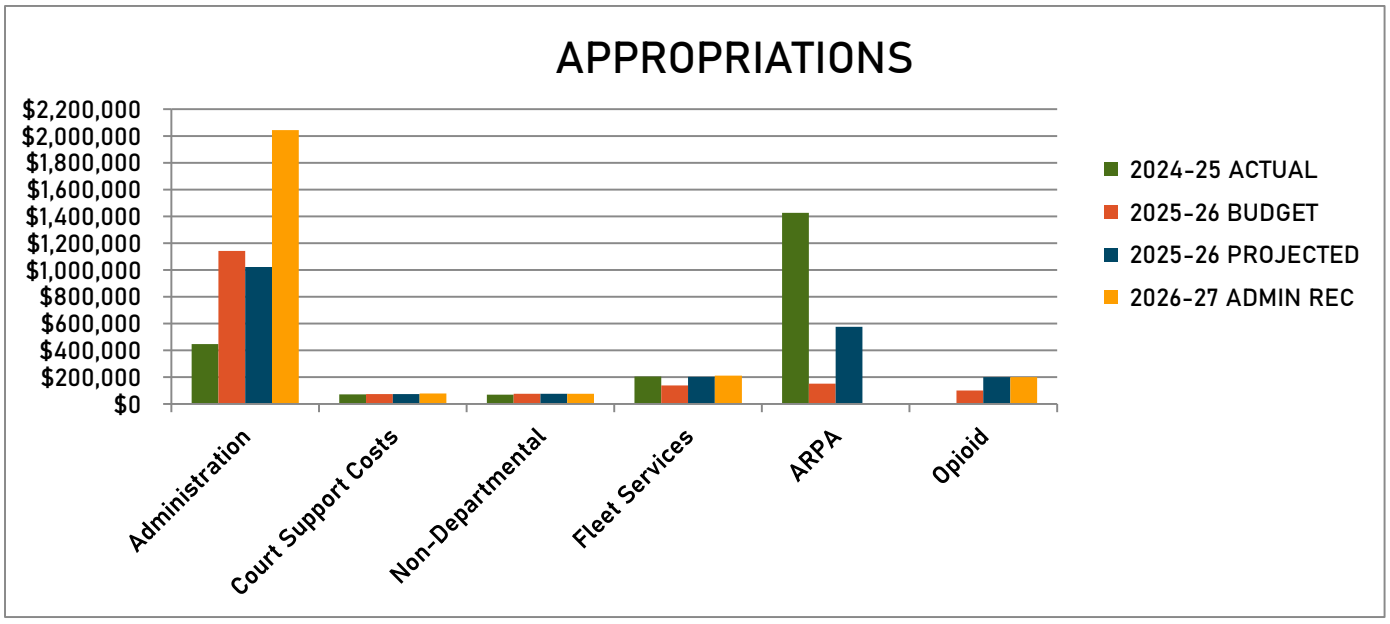
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Coop COG Project.	Continuity of general government operations and continuity of government dedicated space.	On Target	$2,431,033	Complete	Complete	Complete
OUTCOME	Scott County Tourism Project.	Aid to the Tourism industry within Scott County.	On Target	$52,000	$48,000	Complete	Complete
OUTCOME	General Capital Projects.	Utilize the lost revenue provision to contribute to capital projects of general government services.	On Target	$3,575,000	Complete	Complete	Complete

ANALYSIS - ARPA

All ARPA projects are expected to be completed by June 30, 2026. The fund will remain open for interest revenue distribution and for grant reporting and compliance.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Non-Departmental 23 (1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	-	-	-	-	-	-
REVENUE SUMMARY:						
Intergovernmental	$ 789,780	$ 270,310	$ 243,461	$ 550,981	$ 489,500	$ 489,500
Use of Money and Property	-	-	-	-	-	-
Miscellaneous	137,475	238,148	130,200	193,200	193,200	193,200
TOTAL REVENUES	$ 927,256	$ 508,458	$ 373,661	$ 744,181	$ 682,700	$ 682,700
APPROPRIATION SUMMARY:						
Salaries	$ 42,427	$ 870	$ 420,000	$ 420,000	$ 465,000	$ 465,000
Benefits	(1,808)	13,068	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	564,276	433,303	722,611	1,021,711	2,042,811	2,042,811
Supplies & Materials	4,533	568	-	-	-	-
TOTAL APPROPRIATIONS	$ 609,427	$ 447,809	$ 1,142,611	$ 1,441,711	$ 2,507,811	$ 2,507,811

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



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Non-Dept ARPA 114.23	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	-	-	-	-	-	-
REVENUE SUMMARY:						
Intergovernmental	$ 11,169,920	$ 6,885,965	$ 3,752,960	$ 5,763,544	$ -	$ -
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ 11,169,920	$ 6,885,965	$ 3,752,960	$ 5,763,544	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	1,268,342	1,427,162	150,517	575,000	-	-
Supplies & Materials	-	-	-	-	-	-
Transfers Outs	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 1,268,342	$ 1,427,162	$ 150,517	$ 575,000	$ -	$ -

This Departmental program supports the outcomes associated with the County Environment & Education Services functional area.
This does not include transfers out to other programs for APRA expended projects.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Non-Dept Opioid Settlement 116.23	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	-	-	-	-	-	-
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Use of Money and Property	134,891	232,782	122,000	111,400	85,000	85,000
Miscellaneous	2,013,636	961,837	360,000	792,024	599,615	599,615
TOTAL REVENUES	$ 2,148,527	$ 1,194,619	$ 482,000	$ 903,424	$ 684,615	$ 684,615
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	200	-	100,000	200,000	200,000	200,000
Supplies & Materials	20	114	-	-	-	-
TOTAL APPROPRIATIONS	$ 220	$ 114	$ 100,000	$ 200,000	$ 200,000	$ 200,000

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Non-Departmental Court Support 2302	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	-	-	-	-	-	-
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	62,629	103,667	65,000	65,000	65,000	65,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ 62,629	$ 103,667	$ 65,000	$ 65,000	$ 65,000	$ 65,000
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	72,121	72,499	73,500	74,000	77,500	77,500
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 72,121	$ 72,499	$ 73,500	$ 74,000	$ 77,500	$ 77,500

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Non-Dept 2303	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	-	-	-	-	-	-
REVENUE SUMMARY:						
Intergovernmental	$ 74,661	$ 70,383	$ 75,000	$ 75,000	$ 75,000	$ 75,000
TOTAL REVENUES	$ 74,661	$ 70,383	$ 75,000	$ 75,000	$ 75,000	$ 75,000
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	74,661	70,383	75,000	75,000	75,000	75,000
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 74,661	$ 70,383	$ 75,000	$ 75,000	$ 75,000	$ 75,000

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Non-Dept Fleet 2304	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
Fleet Manager	0.40	0.40	0.40	0.40	0.40	0.40
TOTAL POSITIONS	0.40	0.40	0.40	0.40	0.40	0.40
REVENUE SUMMARY:						
Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	-	2,852	1,900	1,900	1,900	1,900
TOTAL REVENUES	$ -	$ 2,852	$ 1,900	$ 1,900	$ 1,900	$ 1,900
APPROPRIATION SUMMARY:						
Salaries	$ 897	$ 43,724	$ -	$ 46,000	$ 39,584	$ 39,584
Benefits	364	7,213	-	7,500	17,832	17,832
Purchase Services & Expenses	122,133	153,132	135,500	145,000	150,500	150,500
Supplies & Materials	16	(1)	3,500	3,500	3,500	3,500
TOTAL APPROPRIATIONS	$ 123,411	$ 204,069	$ 139,000	$ 202,000	$ 211,416	$ 211,416

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

Planning and Development

Greg Schaapveld, Director

MISSION STATEMENT

To provide professional planning, development and technical assistance to the Board of Supervisors, the Planning and Zoning Commission and the Zoning Board of Adjustment in order to draft, review and adopt land use policies and regulations that guide and control the growth of Scott County by balancing the need to identify areas appropriate for development with the need to preserve productive farm land and protect farming operations and also to fairly enforce County building, subdivision and zoning codes for the protection of the public health, safety and welfare of Scott County citizens by efficiently and effectively interpreting and implementing the regulations.

GOALS & OBJECTIVES

BOARD GOAL Local and Regional Economic Growth

- Planning staff serves on various Quad Cities local and regional Boards and committees. Quad Cities Riverfront Council, GDRC Architectural Review Committee, and the Scott County Housing Council all strive to have a positive impact on the regional economy. Tourism, industrial development, and quality housing are important components for economic growth. The Planning Staff represents and advocates Scott County's interests and adopted Board goals for these various regional organizations.

MANAGEMENT GOAL Administration and Zoning

- The Planning staff strives to answer all questions regarding land use, zoning, and building codes as accurately as possible. Department staff will also review and process all applications in a timely fashion. Building inspections are scheduled and conducted professionally.

MANAGEMENT GOAL Ag Land Preservation

- Administering and applying Scott County's strict Ag Preservation land use policies is a challenging but rewarding duty. Preserving prime farm ground and protecting ag operations maintains Scott County's rural character. However, Scott County still encourages growth & development to occur inside city limits which does at times occur on prime farmland. Planning staff strives to balance these sometimes conflicting goals with our recommendations and presentations on future land use.

PROGRAM DESCRIPTION - ADMINISTRATION

Administration of the Planning and Development Departments duties and budget. Prepare, review and update the Scott County Comprehensive Plan as recommended by the Planning and Zoning Commission.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Appropriations expended	$436,813	$420,021	$565,410	$587,513
	Revenues received	$275,440	$409,325	$339,720	$364,720

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Maintain expenditures within approved budget.	To expend less than 100% of approved budget expenditures.	On Target	93%	65%	95%	95%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Implementation of adopted County Comprehensive Plan.	Land use regulations adopted and determinations made in compliance with County Comprehensive Plan.	On Target	100%	100%	100%	100%
COST	Maximize budgeted revenue.	To retain 100% of the projected revenue.	On Target	93%	96%	100%	100%

ANALYSIS - ADMINISTRATION

Administration is actively monitoring the annual budget, staffing and operational efficiencies of their managed areas, programs and staff.

PROGRAM DESCRIPTION - BUILDING INSPECTION / CODE ENFORCEMENT

Review building permit applications, issue building permits, enforce building codes, and complete building inspections. Review building code edition updates.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Total number of building permits issued	1,163	1,319	1,250	1,300
	Total number of new house permits issued	35	54	50	55
	Total number of inspections completed	2,481	2,682	2,500	2,700

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Review and issue building permit applications within five working days of application.	95% of permits are issued within five working days of application.	On Target	100%	95%	95%	95%
EFFICIENCY	Review and issue building permit applications for new houses within five working days of application.	95% of new house permits are issued within five working days of application.	On Target	100%	95%	95%	95%
EFFICIENCY	Complete inspection requests within two days of request.	95% of inspections are completed within two days of request.	On Target	100%	95%	95%	95%

ANALYSIS - BUILDING INSPECTION / CODE ENFORCEMENT

Administration is actively monitoring the turnaround times of permit issuances and inspections based on incoming and outgoing correspondence.

PROGRAM DESCRIPTION - ZONING AND SUBDIVISION CODE ENFORCEMENT

Review zoning and subdivision applications, interpret and enforce zoning and subdivision codes.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Review of Zoning applications	13	7	12	12
	Review of Subdivision applications	3	5	4	4
	Review Plats of Survey	30	29	40	40
	Review Board of Adjustment applications	5	4	6	6

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Review and present Planning and Zoning Commission applications.	All applications are reviewed in compliance with Scott County Zoning & Subdivision Ordinances.	On Target	16	12	16	16
EFFICIENCY	Review and present Zoning Board of Adjustment applications.	All applications are reviewed in compliance with Scott County Zoning Ordinance.	On Target	5	4	6	6
EFFICIENCY	Investigate zoning violation complaints and determine appropriate enforcement action in timely manner.	% of complaints investigated within three days of receipt.	On Target	95%	95%	95%	95%

ANALYSIS - ZONING AND SUBDIVISION CODE ENFORCEMENT

Administration is actively monitoring the turnaround time of zoning violation complaints based on incoming and outgoing correspondence.

PROGRAM DESCRIPTION - FLOODPLAIN ADMINISTRATION

Review and issue floodplain development permit applications and enforce floodplain regulations. Review floodplain map updates.

TARGET POPULATION

STRATEGIC PRIORITY

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of Floodplain permits issued	9	7	10	10

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Review and issue floodplain development permit applications for unincorporated areas of the County.	Permits are issued in compliance with floodplain development regulations.	On Target	9	7	10	10

ANALYSIS - FLOODPLAIN ADMINISTRATION

Administration is actively monitoring the completion of floodplain development permits based on incoming and outgoing correspondence.

PROGRAM DESCRIPTION - E-911 ADDRESSING ADMINISTRATION

Review and assign addresses to rural properties, notify Sheriff's Dispatch office and utilities. Enforce provisions of County E-911 addressing code.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of new addresses issued			15	25	50	50
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Correct assignment of addresses for property in unincorporated Scott County.	Addresses issued are in compliance with E-911 Addressing Ordinance.	On Target	15	25	50	50

ANALYSIS - E-911 ADDRESSING ADMINISTRATION

Administration double-checks the assigned addresses are in compliance with the E-911 Addressing Ordinance prior to issuing.

PROGRAM DESCRIPTION - TAX DEED ADMINISTRATION

Research titles of County Tax Deed properties. Dispose of County Tax Deed properties in accordance with adopted County policy.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of Tax Deeds taken			46	0	50	30
	Number of Tax Deeds disposed of			0	61	50	30
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Tax Certificate delivered from County Treasurer.	Review of title of tax certificate properties held by Scott County.	↔Static	46	0	50	30
OUTCOME	Hold Tax Deed Auction.	Number of County tax deed properties disposed of.	↔Static	0	61	50	30

ANALYSIS - TAX DEED ADMINISTRATION

PROGRAM DESCRIPTION - HOUSING

Participation and staff support with Quad Cities Housing Cluster and Scott County Housing Council.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Amount of funding for housing in Scott County	$687,855	$763,493	$750,000	$750,000
	Number of units assisted with Housing Council funding	474	275	450	450

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Scott County Housing Council funds granted for housing related projects.	Amount of funds granted for housing development projects in Scott County.	On Target	$687,855	$763,493	$750,000	$750,000
OUTCOME	Housing units developed or inhabited with Housing Council assistance.	Number of housing units.	On Target	474	275	450	450
OUTCOME	Housing units constructed or rehabititated and leveraged by funding from Scott County Housing Council.	Amount of funds leveraged by Scott County Housing Council.	On Target	$1,061,590	$1,046,016	$1,500,000	$1,500,000

ANALYSIS - HOUSING

Administration will monitor Housing Council progress by attending Housing Council meetings.

PROGRAM DESCRIPTION - RIVERFRONT COUNCIL

Participation and staff support with Quad Cities Riverfront Council.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Quad Citywide coordination of riverfront projects	4	5	6	6

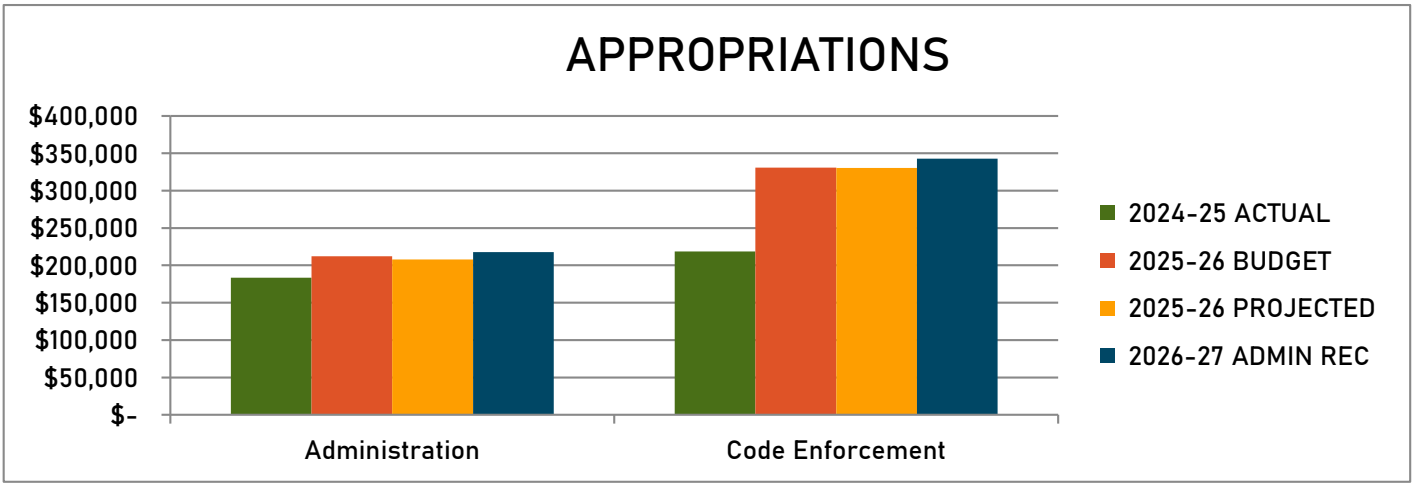
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Attend meetings of the Riverfront Council.	Quad Citywide coordination of riverfront projects.	On Target	4	5	4	4

ANALYSIS - RIVERFRONT COUNCIL

Administration will monitor Riverfront Council progress by attending Riverfront Council meetings.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Planning & Development Admin (25.1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
35-N Planning & Development Director	0.60	0.60	0.60	0.60	0.60	0.60
26-AFSCME Sr. Building Inspector	-	0.05	0.05	0.05	0.05	0.05
24-AFSCME Building Inspector	0.10	0.05	0.05	0.05	0.05	0.05
24-N Planning & Development Specialist	0.25	-	-	-	-	-
23-N Senior Administrative Assistant	-	0.50	0.50	0.50	0.50	0.50
18-N Senior Office Assistant	0.50	-	-	-	-	-
Z Planning Intern	0.25	0.25	0.25	0.25	0.25	0.25
TOTAL POSITIONS	1.70	1.45	1.45	1.45	1.45	1.45
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	(100)	(102)	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-
TOTAL REVENUES	$ (100)	$ (102)	$ -	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ 96,765	$ 106,399	$ 118,409	$ 118,409	$ 121,316	$ 121,316
Benefits	44,741	47,047	52,064	52,064	55,462	55,462
Purchase Services & Expenses	43,441	28,954	39,600	35,100	38,600	38,600
Supplies & Materials	518	937	2,200	2,200	2,200	2,200
TOTAL APPROPRIATIONS	$ 185,466	$ 183,336	$ 212,273	$ 207,773	$ 217,578	$ 217,578

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



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Code Enforcement (2501)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
35-N Planning & Development Director	0.40	0.40	0.40	0.40	0.40	0.40
26-AFSCME Sr. Building Inspector	-	0.95	0.95	0.95	0.95	0.95
24-AFSCME Building Inspector	1.90	0.95	0.95	0.95	0.95	0.95
24-N Planning & Development Specialist	0.75	-	-	-	-	-
23-N Senior Administrative Assistant	-	0.50	0.50	0.50	0.50	0.50
18-N Senior Office Assistant	0.50	-	-	-	-	-
Z Enforcement Officer	-	-	-	-	-	-
TOTAL POSITIONS	3.55	2.80	2.80	2.80	2.80	2.80
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	272,867	342,524	304,120	329,120	354,120	354,120
Charges for Services	3,185	2,218	3,100	3,100	3,100	3,100
Miscellaneous	(512)	(50)	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	$ 275,540	$ 344,692	$ 307,220	$ 332,220	$ 357,220	$ 357,220
APPROPRIATION SUMMARY:						
Salaries	$ 164,675	$ 138,323	$ 207,331	$ 207,331	$ 211,297	$ 211,297
Benefits	77,682	69,617	109,406	109,406	116,238	116,238
Purchase Services & Expenses	5,289	6,925	9,600	9,400	10,800	10,800
Supplies & Materials	3,511	3,557	4,500	4,500	4,600	4,600
TOTAL APPROPRIATIONS	$ 251,157	$ 218,422	$ 330,837	$ 330,637	$ 342,935	$ 342,935

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Tax Deed (2502)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	-	-	-	-	-	-
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	64,735	7,500	7,500	7,500	7,500
TOTAL REVENUES	$ -	$ 64,735	$ 7,500	$ 7,500	$ 7,500	$ 7,500
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Purchase Services & Expenses	191	18,262	27,000	27,000	27,000	27,000
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 191	$ 18,262	$ 27,000	$ 27,000	$ 27,000	$ 27,000

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

Recorder

Rita Vargas, Recorder

MISSION STATEMENT

To serve the citizens of Scott County by working with state and federal agencies to establish policies and procedures that assure reliable information, encourage good public relations, commitment to quality, open mindedness, recognition of achievement, a diligent environment, equality of service, and responsible record retention.

GOALS & OBJECTIVES

MANAGEMENT GOAL Ensure timely processing of real estate recordings, vital records requests and DNR licensing

- Cross train multi-service clerks to rotate in and out of each department seamlessly to provide timely customer service. Keep departments adequately staffed to provide all services offered by the Recorder's office.

MANAGEMENT GOAL Passport Acceptance Agency

- Comply with all guidelines and regulations set by the U.S. Department of State. Pass yearly compliance audit. Maintain a minimum of three passport acceptance agents.

MANAGEMENT GOAL Ensure smooth transition to Fidlar Technologies Land Management System

- Maintain a high level of customer service during the transition to the new land management software. Provide training to attorneys, abstractors, and county employees on the system's new search functionality.

PROGRAM DESCRIPTION - ADMINISTRATION

Record official records of documents effecting title to real estate, maintain a military and tax lien index. Issue recreational vehicle license, titles and liens. Issue hunting and fishing license. Issue certified copies of birth, death, and marriage. Report and submit correct fees collected to the appropriate state agencies by the 10th of the month.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Total Department Appropriations	$863,258	$831,675	$979,771	$1,016,612

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Ensure compliance with Iowa Code and Administrative Rules set by state and federal agencies.	Meet with staff monthly to review policy and procedural changes. Review effectiveness and discuss strategies for improvement.	Exceeds Target	10	12	12	12
EFFICIENCY	Cross train Multi-Service Clerks in real estate recording, vital records processing and DNR licensing.	Allows adequate staffing in all core service departments to ensure timely processing and improved customer service.	On Target	100%	75%	100%	100%

ANALYSIS - ADMINISTRATION

We only had minor changes to our expenses in FY27. We increased postage for passports slightly due to the USPS increasing postage several times a year. We also increased public notices due to the increase in postage and the increase in costs associated with printing the postcards. We are looking into sending emails for the yearly ATV renewals and only sending postcards for boats since they are on a 3-year renewal cycle. We decreased professional services as we didn't need to utilize Condor – the 3rd party indexing service provided by Fidlar – as often as we initially thought. I credit this to our efficient staff, software, and cross-training.

PROGRAM DESCRIPTION - REAL ESTATE RECORDING AND DNR LICENSING

Maintain official records of documents effecting title to real estate. Issue DNR license titles, liens and permits.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of Real Estate Documents Recorded	24,193	28,599	30,000	30,000
	Number of Electronic Recordings Submitted	14,288	18,333	18,000	18,000
	Number of Transfer Tax Transactions Processed	3,657	3,683	3,500	3,500
	Number of Citizens signed up for Property Fraud Alert	New Measurement	3,165	4,500	5,500
	% of Real Estate Documents Electronically Submitted	59%	64%	62%	64%
	DNR License & Registration*	5,108	11,163	5,000	5,000
	*NOTE: Boat registration renewal occurs every three years.				

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Ensure all real estate documents presented for recording are placed on record the same day and the correct fee is collected.	Recorded information is available for public viewing within 24 hrs of indexing and scanning. Correct fees are deposited with the Treasurer.	On Target	100%	100%	100%	100%
EFFICIENCY	Ensure all real estate documents electronically submitted for recording are placed on record within 48 hrs and the correct fee is collected.	Recorded documents are available for public viewing within 24hrs of indexing.	On Target	100%	100%	100%	100%
EFFICIENCY	Ensure timely processing of all requests for ATV, ORV, Snowmobile and Boat registrations and titles. Issue hunting / fishing licenses.	If received before 4pm, process all DNR requests the same day.	On Target	100%	100%	100%	100%
EFFICIENCY	Ensure accuracy in all DNR and real estate information provided in the Recorder's monthly report.	Provide accurate monthly reports and fees to the Iowa Department of Revenue by the 10th day of the following month.	On Target	100%	100%	100%	100%
EFFICIENCY	Ensure all DNR renewals submitted electronically are processed timely.	If received before 4pm, process all DNR requests the same day.	On Target	100%	100%	100%	100%

ANALYSIS - REAL ESTATE RECORDING AND DNR LICENSING.

We have seen real estate recording start to pick up a bit, so we decided to remain optimistic in our revenue forecast. FY27 is not a boat renewal year, so we anticipate approx. 5,000 DNR licensing transactions, which is typical for a non boat renewal year. Property fraud is a relatively new service for us, so we are still trying to identify trends to accurately forecast new sign ups, but we feel approx. 1,000 new subscribers is attainable.

PROGRAM DESCRIPTION - VITAL RECORDS

Maintain official records of birth, death, and marriage certificates. Issue marriage licenses.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of Certified Copies Processed	16,560	17,467	17,000	17,000
	Number of Marriage Applications Processed	872	913	1,000	1,000
	Number of Uncertified Copies Processed	New Measurement	63	100	100

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Ensure Marriage Applications are entered into the database the same day they are received.	Immediately process and issue the Marriage Certificate, eliminating the need for the customer to return to the office.	On Target	100%	100%	100%	100%
EFFICIENCY	Ensure timely processing of certified copy requests.	If received prior to 4pm, process vital records requests the same day they are received.	On Target	100%	100%	100%	100%

ANALYSIS - VITAL RECORDS

The deadline for the Real ID has passed, but we haven't seen a significant decline in vital records requests, so we opted to keep the forecast for certified copies the same.

PROGRAM DESCRIPTION - PASSPORTS

Execute passport applications and ensure they are in compliance with the guidelines provided by the U. S. Department of State. Provide passport photo services to new and renewing passport customers.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of Passports Accepted	949	1,160	1,000	1,000
	Number of Passport Photos Taken	820	901	800	800
	Number of Passport Renewals Assisted	New Measurement	165	200	200

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Ensure all customers passport applications are properly executed the same day the customers submit the paperwork.	If received prior to 2pm, the completed applications and transmittal sheet are mailed to the U.S. Department of State.	On Target	100%	100%	100%	100%
EFFICIENCY	Ensure all passport applications are received at the passport processing facility.	Track each passport transmittal daily to ensure it was received by the appropriate facility.	On Target	100%	100%	100%	100%

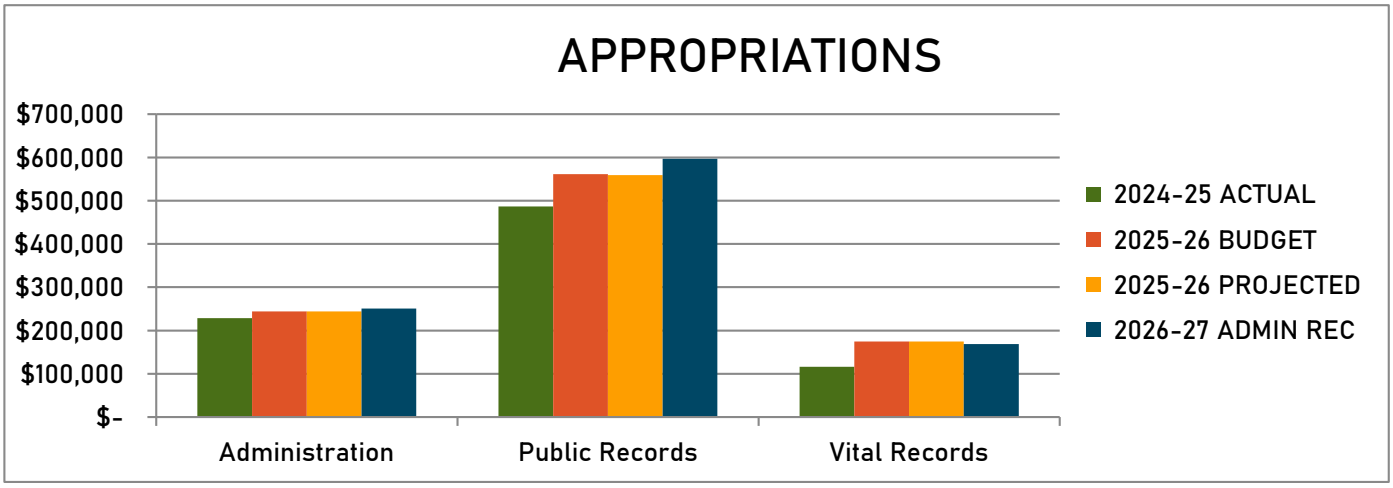
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Offer passport services 5 days a week.	Maintain three acceptance agents to allow adequate coverage to offer passport services 5 days a week.	On Target	New Measurement	100%	100%	100%
EFFICIENCY	Offer passport photo services.	Allow passport customers one stop by executing passports and providing passport photo services to new and renewing passport customers.	On Target	100%	100%	100%	100%

ANALYSIS - PASSPORTS

We saw a pretty significant increase in passports when we started offering services 5 days a week. We plan to continue accepting passports 5 days a week on a walk-in basis, so we kept the forecast pretty conservative.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Recorder Administration (26.1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
X Recorder	1.00	1.00	1.00	1.00	1.00	1.00
33-N Office Administrator	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL POSITIONS	1.50	1.50	1.50	1.50	1.50	1.50
REVENUE SUMMARY:						
Charges for Services	$ 3,498	$ 13,444	$ 16,000	$ 16,000	$ 16,000	$ 16,000
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	150	150	150	150
TOTAL REVENUES	$ 3,498	$ 13,444	$ 16,150	$ 16,150	$ 16,150	$ 16,150
APPROPRIATION SUMMARY:						
Salaries	$ 139,598	$ 148,335	$ 154,741	$ 154,741	$ 157,775	$ 157,775
Benefits	61,119	63,624	65,982	65,982	70,142	70,142
Purchase Services & Expenses	6,047	13,288	20,200	20,200	20,200	20,200
Supplies & Materials	1,222	3,179	3,000	3,000	3,000	3,000
TOTAL APPROPRIATIONS	$ 207,986	$ 228,426	$ 243,923	$ 243,923	$ 251,117	$ 251,117

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



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Public Records (26.2601/2602)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
33-N Office Administrator	0.50	0.50	0.50	0.50	0.50	0.50
26-N Passport & Licensing Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
19-AFSCME Real Estate Specialist	1.00	1.00	1.00	1.00	1.00	1.00
19-AFSCME Licensing Specialist	1.00	1.00	1.00	1.00	1.00	1.00
18-AFSCME Senior Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
17-AFSCME Multi-Service Clerk	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL POSITIONS	6.50	6.50	6.50	6.50	6.50	6.50
REVENUE SUMMARY:						
Charges for Services	$ 909,896	$ 993,172	$ 1,047,100	$ 1,049,600	$ 1,049,600	$ 1,049,600
Use of Money & Property	2,537	1,761	900	1,600	1,200	1,200
Miscellaneous	1,761	1,603	2,000	2,000	2,000	2,000
TOTAL REVENUES	$ 914,193	$ 996,536	$ 1,050,000	$ 1,053,200	$ 1,052,800	$ 1,052,800
APPROPRIATION SUMMARY:						
Salaries	$ 352,722	$ 317,028	$ 367,554	$ 367,554	$ 384,321	$ 384,321
Benefits	153,657	153,261	166,851	166,851	187,537	187,537
Purchase Services & Expenses	13,527	15,296	20,850	18,600	18,600	18,600
Supplies & Materials	1,510	1,309	6,100	6,100	6,100	6,100
TOTAL APPROPRIATIONS	$ 521,417	$ 486,893	$ 561,355	$ 559,105	$ 596,558	$ 596,558

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Vital Records (2603)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
19-AFSCME Vital Records Specialist	1.00	1.00	1.00	1.00	1.00	1.00
17-AFSCME Multi-Service Clerk	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	2.00	2.00	2.00	2.00	2.00	2.00
REVENUE SUMMARY:						
Charges for Services	$ 109,980	$ 124,611	$ 107,000	$ 112,000	$ 112,000	$ 112,000
TOTAL REVENUES	$ 109,980	$ 124,611	$ 107,000	$ 112,000	$ 112,000	$ 112,000
APPROPRIATION SUMMARY:						
Salaries	$ 85,051	$ 75,422	$ 101,237	$ 101,237	$ 106,518	$ 106,518
Benefits	44,454	39,650	70,256	70,256	59,419	59,419
Purchase Services & Expenses	2,049	-	-	-	-	-
Supplies & Materials	2,300	1,284	3,000	3,000	3,000	3,000
TOTAL APPROPRIATIONS	$ 133,854	$ 116,356	$ 174,493	$ 174,493	$ 168,937	$ 168,937

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

Secondary Roads

Angela Kersten, County Engineer

MISSION STATEMENT

To provide safe and dependable transportation infrastructure for Scott County through professional engineering, efficient construction, proactive maintenance, and responsible administration, while delivering fair, courteous, and responsive service and maximizing the long-term value of taxpayer investments.

GOALS & OBJECTIVES

BOARD GOAL Facilities

- Our FY2027 Construction Program includes a diamond grinding project to restore existing concrete pavement on Y68, F41, and Y40. Diamond grinding of PCC pavement improves ride quality, enhances safety by increasing friction and improving drainage, reduces tire noise, and provides significant cost savings compared to full reconstruction. This project will extend the pavement's service life while minimizing traffic disruption during construction.

BOARD GOAL Facilities

- Our FY2027 budget includes a bridge repair project to address a deteriorated timber substructure with reduced load capacity. Our maintenance staff will remove the existing precast deck, reconstruct the substructure using steel components and concrete abutment caps, and then reset the deck. Completing the work in-house and reusing the deck will reduce project costs. The use of more durable materials will also extend the bridge's service life.

BOARD GOAL Organizational Efficiencies

- The GIS Department developed an interactive web map to support our Integrated Roadside Vegetation Management (IRVM) program. The dashboard provides real-time visualization and tracking of field-collected data, improving accuracy and workflow efficiency. It displays geospatial information, tables, and charts related to weed spraying activities, invasive species identification, native plantings, and the Adopt-A-Prairie program. This tool enhances decision-making, improves documentation, and supports more efficient program management.

PROGRAM DESCRIPTION - ADMINISTRATION & ENGINEERING

To provide equal, fair, and courteous service for all citizens of Scott County by being accessible, accommodating, and responding to the needs of the public by following established policies and procedures. To provide professional engineering services for county projects and to make the most effective use of available funding.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- All Scott County Citizens and those who utilize the Secondary Road System.

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Permits	346	218	400	200
	Project Preparation	8	7	6	10
	Projects Let	4	7	5	8
	Project Inspection	8	9	10	11

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	To be responsive to requests for moving permits.	Permit requests approved within 24 hours.	On Target	100%	100%	100%	100%
OUTCOME	To provide training for employee development.	Conduct seasonal safety meetings. Send employees to leadership development and technical training classes. Maintain certifications.	On Target	100%	100%	100%	100%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Timely review of claims.	To review claims and make payments within 30 days of invoice.	On Target	100%	100%	100%	100%
COST	To complete project plans accurately to prevent extra work orders.	Non-standard extra work order items limited to less than 10% of contract.	On Target	100%	100%	98%	100%
COST	Engineer's Estimates.	Use the Iowa Department of Transportation's High-Average-Low Awarded Bid Summary, along with local bid summaries, to prepare engineer's estimates. The target is to remain within 110% of the final contract price.	On Target	New Measurement	New Measurement	85%	100%

ANALYSIS - ADMINISTRATION & ENGINEERING

Administration includes all expenditures associated with managing and overseeing Secondary Roads operations. Engineering includes all expenditures related to the engineering functions of the County Engineer's Office, including construction, maintenance, and traffic services. The FY27 budget decrease results from reduced professional engineering services following the completion of construction projects.

PROGRAM DESCRIPTION - CONSTRUCTION

The program ensures the most efficient and effective use of tax dollars for road and bridge construction. This is achieved by: (A) Implementing modern construction techniques and best practices to extend infrastructure life and reduce long-term repair costs; (B) Evaluating the existing transportation system to prioritize projects that provide the highest benefit-to-cost ratio; and (C) Performing timely repairs and preventative maintenance treatments to preserve assets and maximize service life.

TARGET POPULATION

- All Scott County Citizens and those who utilize the Secondary Road System.

STRATEGIC PRIORITY

Facilities

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Bridge Replacement	4	3	3	4
	Culvert Replacement	0	0	0	1
	Pavement Reconstruction, Rehabilitation, or Resurfacing	5	7	9	6
	Federal and State Dollars	$6,025,878	$10,592,967	$12,675,000	$3,800,000

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
COST	To make use of Federal and State funds for Bridge replacements within Federal and State Constraints.	To not allow our bridge fund to exceed a 6-year borrow ahead limit.	On Target	100%	100%	100%	100%
COST	To fully utilize Federal and State FM dollars for road construction.	Keep our State FM balance not more than 2 years borrowed ahead and utilize all Federal funds as they become available.	On Target	100%	100%	100%	100%
COST	Construction of projects.	Complete construction of projects within 110% of contract costs.	On Target	100%	100%	100%	100%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Complete timely closeout of projects.	Submit all project closeout documentation to the Iowa DOT prior to the federal project end date.	On Target	New Measurement	100%	100%	100%

ANALYSIS - CONSTRUCTION

Construction includes all expenditures related to secondary road construction projects, including county labor, materials and supplies (direct or from stock), equipment costs, and contract expenses for projects built by outside contractors. Construction projects are programmed annually in the County's 5-Year Construction Program. The FY27 budget includes expenditures for two bridge replacements, one culvert replacement, one PCC road reconstruction project, and three HMA resurfacing projects.

PROGRAM DESCRIPTION - ROADWAY MAINTENANCE

To provide a safe, well-maintained road system by utilizing the latest in maintenance techniques and practices at a reasonable cost while providing the least possible inconvenience to the traveling public.

TARGET POPULATION

- All Scott County Citizens and those who utilize the Secondary Road System.

STRATEGIC PRIORITY

Facilities

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Rock Resurfacing Program	208	169	120	120
	Tons of Salt Used	1,700	1,411	1,700	2,000
	Number of snowfalls less than 2"	12	16	20	20
	Number of snowfalls between 2" and 6"	3	2	4	4
	Number of snowfalls greater than 6"	2	0	1	1
	Miles of Pavement Markings Restriped	204	195	195	200
	Amount of HydroSeeder mix used	250	276	120	250
	Noxious Weed Notices Served	New Measurement	2	1	1

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Maintain a yearly rock resurfacing program to insure enough thickness of rock.	Resurface and place spot rock on roads to avoid mud from breaking through the surface on 80% of all gravel roads (excluding frost boils).	On Target	90%	100%	100%	100%
OUTCOME	In accordance with our Snow Plan, call in staff early after an overnight snow event.	All paved snow routes will have one round complete within 2 hours of start time when event is 4 inches or less, within 3 hours when between 4 and 6 inches.	On Target	100%	100%	100%	100%
OUTCOME	Maintain pavement markings to Federal standards.	Paint all centerline each year and half of all edge line per year.	On Target	100%	100%	100%	100%
OUTCOME	Plant native Iowa grasses and flowers in the right-of-way.	Plant native grass seed on disturbed ground for rural maintenance and construction projects to control weeds with less chemicals. Additionally, to create a more aesthetic roadway and control erosion.	On Target	80%	100%	100%	100%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Eradicate noxious weeds within our right-of-way.	Utilize cutting, mowing, and herbicide treatment to eradicate all noxious weeds within our right-of-way upon identification.	On Target	New Measurement	New Measurement	100%	100%
OUTCOME	Blade shoulders to remove edge rut.	Bring up rock shoulders on all paved roads at least twice a year.	On Target	100%	100%	100%	100%

ANALYSIS - ROADWAY MAINTENANCE

Roadway Maintenance includes all expenditures related to the upkeep of secondary roads, including salaries and benefits for maintenance staff and directly chargeable material costs. These activities cover the maintenance of bridges, culverts, roadways, ditches, surfaces, roadsides, traffic control devices, entrances, storm sewers, and road clearing. The FY27 budget increase is primarily due to inflationary rises in material costs and cost-of-living adjustments for salaries and benefits. Additionally, the budget includes funding for a major bridge repair project.

PROGRAM DESCRIPTION - GENERAL OPERATIONS

To perform proper care and maintenance of facilities in order to efficiently and effectively perform road maintenance services.

TARGET POPULATION
- All Scott County Citizens and those who utilize the Secondary Road System.

STRATEGIC PRIORITY
Facilities

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of Facilities	7	7	7	7

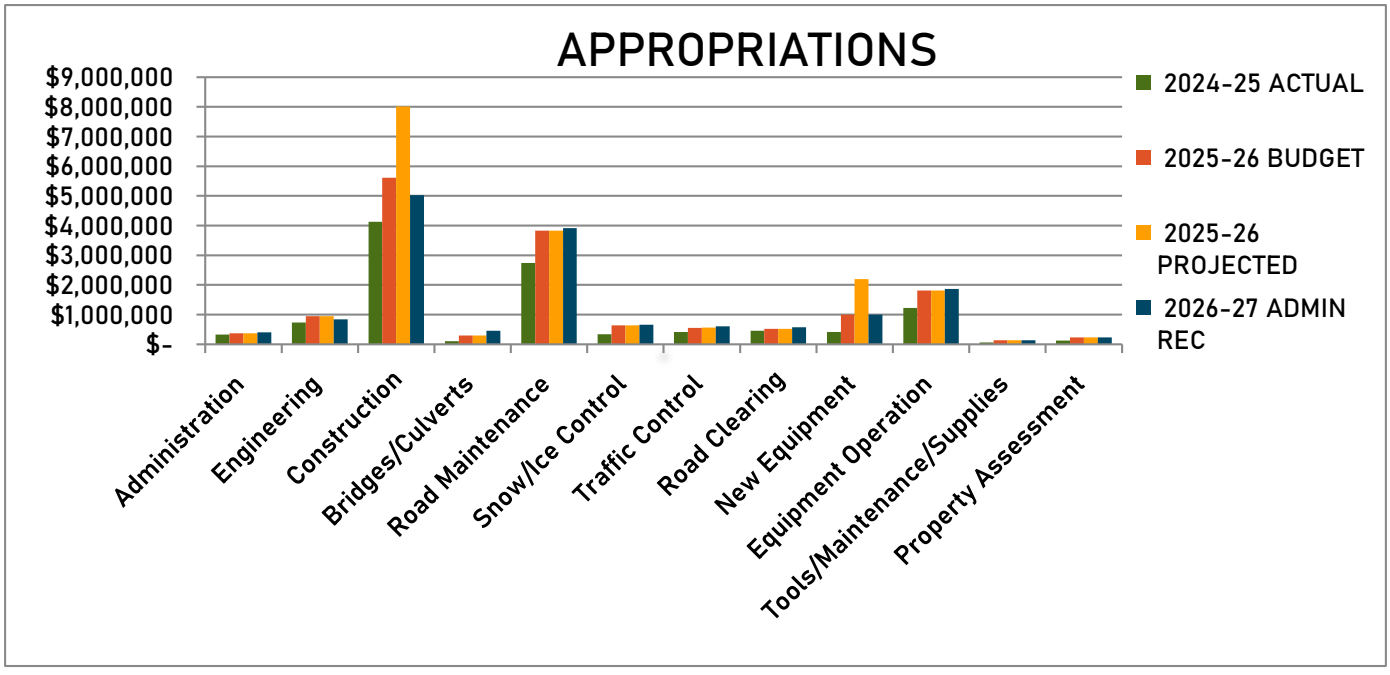
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Maintain buildings and grounds to extend lifespan.	Inspect facilities annually for scheduling maintenance.	On Target	100%	100%	100%	100%
OUTCOME	Complete inventory checks to effectively manage stock materials and supplies.	Count each part in stock once per year and perform random samplings of high use items.	On Target	100%	100%	100%	100%
EFFICIENCY	Analyze usage of materials, supplies, and small equipment housed at our facilities.	Review material and supply stockpiles and small equipment usage annually for disposal.	On Target	New Measurement	100%	100%	100%

ANALYSIS - GENERAL OPERATIONS

General Operations includes all expenditures related to equipment and facility operations. This encompasses salaries and benefits for labor, equipment repairs and service parts, operational materials and supplies, tools, and construction and maintenance materials placed in stock, as well as costs for sundry items, buildings, and grounds. The FY27 budget increase is primarily due to cost-of-living adjustments for salaries and benefits.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Admin & Eng (2701)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
40-N County Engineer	1.00	1.00	1.00	1.00	1.00	1.00
35-N Assistant County Engineer	1.00	1.00	1.00	1.00	1.00	1.00
26-N Senior Engineering Technician	-	-	2.00	2.00	2.00	2.00
25-N Engineering Technician	2.00	2.00	-	-	-	-
23-N Senior Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
18-N Senior Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Z Seasonal Engineering Intern	0.25	0.25	0.25	0.25	0.25	0.25
TOTAL POSITIONS	6.25	6.25	6.25	6.25	6.25	6.25
REVENUE SUMMARY:						
Intergovernmental	$ 4,890,303	$ 4,985,284	$ 4,933,217	$ 4,933,217	$ 5,954,178	$ 5,954,178
Licenses and Permits	55,717	51,960	30,000	77,000	30,000	30,000
Charges for Services	277,617	10,285	2,000	2,000	2,000	2,000
Use of Money and Property	504,728	590,155	310,300	375,000	286,200	286,200
Miscellaneous	49,064	55,632	19,100	19,100	19,100	19,100
Other Financing Sources	8,892	-	10,000	10,000	10,000	10,000
TOTAL REVENUES	$ 5,786,320	$ 5,693,316	$ 5,304,617	$ 5,416,317	$ 6,301,478	$ 6,301,478
APPROPRIATION SUMMARY:						
Administration (7000)	$ 301,150	$ 326,900	$ 367,000	$ 367,000	$ 404,000	$ 404,000
Engineering (7010)	1,366,766	735,297	943,000	943,000	841,000	841,000
TOTAL APPROPRIATIONS	$ 1,667,916	$ 1,062,198	$ 1,310,000	$ 1,310,000	$ 1,245,000	$ 1,245,000

This Departmental program supports the outcomes associated with the Roads and Transportation Services functional area.



Intergovernmental revenues are projected to increase in FY27 due to a projected increase in road use tax funding and reimbursement for costs associated with a bridge replacement project.

The increase in Licenses and Permits for Projected FY26 is for a reimbursement from MidAmerican Energy for land restoration inspection services for a pipeline construction project.

The FY27 decrease in Use of Money and Property is a projected decrease in interest revenue from spending down Secondary Roads reserve funds.

The FY27 increase in Administration is for salaries and benefits.

The FY27 Engineering budget decrease is due to a reduction in engineering design and construction inspection consulting fees.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Roadway Construction (2702)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
APPROPRIATION SUMMARY:						
Construction (0200)	$ 1,125,785	$ 4,132,163	$ 5,610,000	$ 8,010,000	$ 5,025,000	$ 5,025,000
TOTAL APPROPRIATIONS	$ 1,125,785	$ 4,132,163	$ 5,610,000	$ 8,010,000	$ 5,025,000	$ 5,025,000

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

See 5-Year Construction Program.
Expenditures are budgeted for the fiscal year that projects are let. Expenditures often carry-over into the following fiscal year.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Roadway Maintenance (2703)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
30-N Secondary Roads Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
27r-PPME Roadside Veg Spec	-	0.75	0.75	0.75	0.75	0.75
26r-PPME Roadside Veg Spec	0.75	-	-	-	-	-
26r-PPME Secondary Roads Crew Leader	3.00	3.00	3.00	3.00	3.00	3.00
25r-PPME Senior Signs Technician	1.00	1.00	1.00	1.00	1.00	1.00
24r-PPME Heavy Equipment Operator	7.00	7.00	7.00	7.00	7.00	7.00
24r-PPME Roadside Veg. Tech	1.00	1.00	1.00	1.00	1.00	1.00
24r-PPME Sign Crew Technician	1.00	1.00	1.00	1.00	1.00	1.00
23r-PPME Sr Roads Maintenance Worker	1.00	1.00	1.00	1.00	1.00	1.00
22r-PPME Roads Maintenance Worker	9.00	9.00	9.00	9.00	9.00	9.00
Z Seasonal Maintenance Worker	0.30	0.30	0.30	0.30	0.30	0.30
TOTAL POSITIONS	25.05	25.05	25.05	25.05	25.05	25.05
APPROPRIATION SUMMARY:						
Bridges/Culverts (7100)	$ 204,281	$ 103,764	$ 295,000	$ 295,000	$ 460,000	$ 460,000
Road Maintenance (7110)	3,007,449	2,744,192	3,835,000	3,835,000	3,915,000	3,915,000
Snow/Ice Control (7120)	399,218	338,929	640,000	640,000	665,000	665,000
Traffic Control (7130)	408,181	412,738	557,000	565,000	605,000	605,000
Road Clearing (7140)	346,809	456,734	516,000	516,000	571,000	571,000
TOTAL APPROPRIATIONS	$ 4,365,938	$ 4,056,357	$ 5,843,000	$ 5,851,000	$ 6,216,000	$ 6,216,000

This Departmental program supports the outcomes associated with the Roads and Transportation Services functional area.

For 7100, the FY27 increase is for a major bridge repair.
For 7110, the FY27 increase is for salaries and benefits.
For 7120, the FY27 increase is for salaries and benefits.
For 7130, the FY27 increase is for salaries, benefits, and material costs.
For 7140, the FY27 increase is for salaries and benefits.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: General Roadway Exp (2704)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
30-N Fleet Manager	0.60	0.60	0.60	0.60	0.60	0.60
27-N Mechanic Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
24r-PPME Senior Mechanic	2.00	2.00	2.00	2.00	2.00	2.00
22r-PPME Mechanic	1.00	1.00	1.00	1.00	1.00	1.00
18r-PPME Parts and Inventory Clerk	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	5.60	5.60	5.60	5.60	5.60	5.60
APPROPRIATION SUMMARY:						
New Equipment (7200)	$ 845,419	$ 417,814	$ 1,000,000	$ 2,200,000	$ 1,000,000	$ 1,000,000
Equipment Operation (7210)	1,184,486	1,221,048	1,812,000	1,812,000	1,867,000	1,867,000
Tools/Maintenance/Supplies (7220)	71,675	61,438	133,500	133,500	133,500	133,500
Property Assessment (7230)	379,119	129,777	235,000	235,000	235,000	235,000
TOTAL APPROPRIATIONS	$ 2,480,699	$ 1,830,077	$ 3,180,500	$ 4,380,500	$ 3,235,500	$ 3,235,500

This Departmental program supports the outcomes associated with the Roads and Transportation Services functional area.

For 7200, the Projected FY26 increase in expenses is due to vehicles and heavy equipment that were ordered in prior fiscal years and delivered in FY2026.

For 7210, the FY27 increase is for salaries, benefits, and contracted service costs.

Sheriff's Office

Tim Lane, County Sheriff

MISSION STATEMENT

To provide progressive public safety to fulfill the diverse needs of citizens through the expertise of our professional staff and utilization of all available resources.

GOALS & OBJECTIVES

BOARD GOAL High Performing Organization

- Adhering to the Board of Supervisor's personnel study, over the past several years, the Sheriff's Office has increased the number of total sworn personnel to 58. We have experienced several retirements in the past fiscal year, so once the new deputies have been hired and trained, this will increase coverage and visibility in the County and decrease response times to incidents.

MANAGEMENT GOAL A Great Place to Live

- The Sheriff's Office continues to attend and participate in monthly meetings with local community groups to focus on reducing racial disparities in all contacts between Scott County law enforcement and minorities. We are providing the community with a direct and on-going voice with local law enforcement agencies.

PROGRAM DESCRIPTION - SHERIFF ADMINISTRATION

Oversee the operations of the Scott County Sheriff's Office and provide equal, fair and courteous service for all citizens and visitors to Scott County.

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

STRATEGIC PRIORITY
Departmental

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Ratio of administrative staff to personnel of < or = 4.0 %	3.34%	2.71%	3.00%	3.00%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	To be responsive to inquiries, resident's complaints and/or comments.	Make contact with resident, or have attempted to make contact, within 3 business days of receipt of request.	↔Static	New Measurement	3	3	3

ANALYSIS - SHERIFF ADMINISTRATION

There are no requests for additional authorized positions in FY2027.

PROGRAM DESCRIPTION - TRAFFIC ENFORCEMENT - PATROL

Uniformed law enforcement patrolling Scott County to ensure compliance of traffic laws and safety of citizens and visitors to Scott County.

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

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of traffic contacts			5,482	6,529	5,000	6,000
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	To increase the number of hours of traffic safety enforcement/seat belt enforcement.	Complete 500 hours of GTSB traffic safety enforcement and education.	On Target	308	588.75	500	500
EFFICIENCY	To respond to 9-1-1 calls as quickly as possible, once dispatched.	Once dispatched by SECC, to respond to emergency and/or 9-1-1 calls within 10 minutes or less.	On Target	New Measurement	8.57	10	10

ANALYSIS - TRAFFIC ENFORCEMENT - PATROL

There will be an increase in one more sergeant in Patrol, so there will be two sergeants on each shift along with an administrative sergeant who oversees training, but there has not been an increase in the number of total sworn personnel.

PROGRAM DESCRIPTION - JAIL

Provide safe and secure housing and care for all inmates in the custody of the Sheriff.

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

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Inmate instances of programming attendance			18,288	18,166	18,000	18,000
	Number of inmate and staff meals prepared			306,084	334,285	310,000	330,000
	Jail occupancy			291	307	300	310
	Number of inmate/prisoner transports			2,905	3,906	3,000	3,900
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Operate a secure jail facility.	Maintain zero escapes from the jail facility.	On Target	0	0	0	0
EFFICIENCY	Operate a safe jail facility.	Maintain zero deaths within the jail facility.	On Target	0	0	0	0
EFFICIENCY	100% of all prisoners booked into the jail will be classified per direct supervision standards.	Decrease the number of injuries to corrections officers and jail staff.	On Target	100%	30%	100%	100%

ANALYSIS - JAIL

There have been no changes to the jail personnel. The sex offender registry corrections officer is now located in the Jail visitation area, and no longer in the Investigations office in the basement of the Courthouse.

PROGRAM DESCRIPTION - CIVIL DEPUTIES

Serve civil paperwork in a timely, safe manner.

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

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of attempts of service made	16,654	16,670	18,000	16,500
	Number of papers received	10,048	10,497	10,000	10,000
	Cost per civil paper received	$36.42	$44.42	$45.00	$45.00

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Timely service for mental injunctions and protective orders.	All mental injunctions and protective orders received during business hours will be attempted within 1 day of receipt.	On Target	1	1	1	1
OUTCOME	No escapes during transportation of mental committals.	Zero escapes of mental committals during transportation to hospital facilities.	On Target	0	0	0	0
OUTCOME	Timely service of civil papers.	All civil papers will be attempted at least one time within the first 7 days of receipt.	On Target	6.73	6.39	7.00	7.00

ANALYSIS - CIVIL DEPUTIES

There have been no additional authorized FTEs in the Civil Division.

PROGRAM DESCRIPTION - INVESTIGATIONS

Investigate crime for prosecution

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

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Crime Clearance Rate	92%	92%	85%	90%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Complete home compliance checks on sex offenders in Scott County and to ensure sex offenders are complying with their tiered verifications.	Complete 800 home compliance checks annually on sex offenders.	On Target	700	909	800	800
OUTCOME	To increase drug investigations by the Special Operations Unit (SOU).	Investigate 75 new drug related investigations per quarter.	Exceeds Target	391	508	300	300

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	To ensure sex offenders in Scott County are complying with their tiered verifications.	Complete 1,600 sex offender registrations/verifications annually.	Exceeds Target	2,065	2,627	1,700	1,700

ANALYSIS - INVESTIGATIONS

There are no additional authorized positions in FY2027 in Investigations.

PROGRAM DESCRIPTION - BAILIFFS

Ensures a safe environment for the Scott County Courthouse, courtrooms and Scott County campus.

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

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of prisoners handled by bailiffs	10,562	10,122	11,000	11,000
	Number of warrants served by bailiffs	2,028	1,917	1,800	2,000

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	No escapes during transporting inmates to and from court.	Allow zero escapes when transporting inmates to and from court in the Scott County Complex.	On Target	0	0	0	0
OUTCOME	No escapes when transporting inmates from one facility to another.	Allow zero escapes when transporting inmates from one facility to another.	On Target	0	0	0	0
OUTCOME	No weapons will be allowed in the Scott County Courthouse.	Allow zero weapons into the Scott County Courthouse to ensure the safety of staff and visitors.	On Target	0	0	0	0
OUTCOME	No injuries to courthouse staff or spectators during trial proceedings.	Ensure zero injuries to courthouse staff or spectators during trial proceedings.	On Target	0	0	0	0

ANALYSIS - BAILIFFS

There are no additional authorized positions in FY2027 for the Bailiffs.

PROGRAM DESCRIPTION - CIVIL STAFF SUPPORT

Ensures timely customer response to inquiries for weapons permits and civil paper service.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

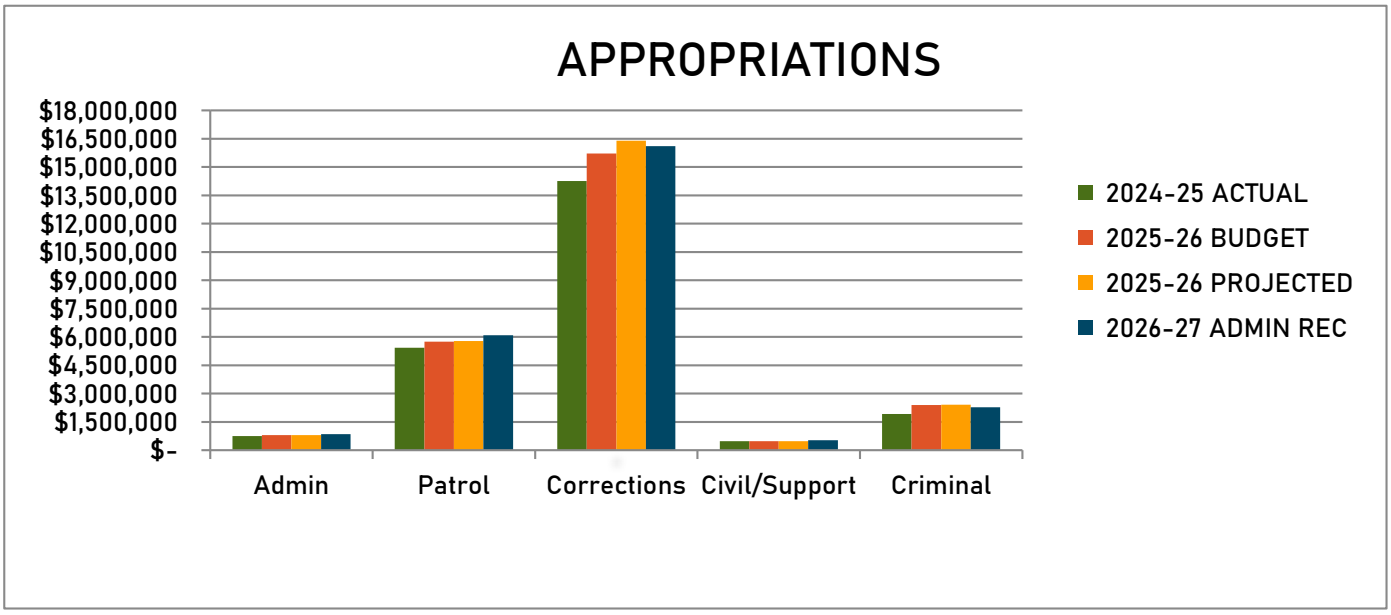
ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Cost per civil paper received			$46.95	$45.23	$45.00	$45.00
	Number of civil papers received for service			10,048	10,497	10,000	10,000
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Timely process of civil papers.	Civil papers, excluding garnishments, levies and sheriff sales will be entered and put out for service within 3 business days of receipt.	On Target	<3	<3	<3	<3
OUTCOME	Respond to weapon permit requests in a timely fashion.	All weapons permit requests will be completed within 30 days of application to comply with Iowa Law.	On Target	<30	<30	<30	<30

ANALYSIS - CIVIL STAFF SUPPORT

There are no additional authorized positions in FY2027 for Civil staff.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Sheriff Administration (28.1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
X Sheriff	1.00	1.00	1.00	1.00	1.00	1.00
Y Chief Deputy Sheriff	2.00	2.00	2.00	2.00	2.00	2.00
30-N Office Administrator	0.60	0.60	0.60	0.60	0.60	0.60
23-N Senior Admin Assistant	-	-	1.00	1.00	1.00	1.00
21-N Admin Assistant	1.00	1.00	-	-	-	-
TOTAL POSITIONS	4.60	4.60	4.60	4.60	4.60	4.60
REVENUE SUMMARY:						
Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	88	1,051	100	100	100	100
TOTAL REVENUES	$ 88	$ 1,051	$ 100	$ 100	$ 100	$ 100
APPROPRIATION SUMMARY:						
Salaries	$ 553,449	$ 563,626	$ 587,876	$ 587,676	$ 611,551	$ 611,551
Benefits	175,362	182,111	205,823	205,823	235,035	235,035
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	(15)	(40)	-	-	-	-
Supplies & Materials	4,522	4,873	5,500	5,500	6,000	6,000
TOTAL APPROPRIATIONS	$ 733,318	$ 750,570	$ 799,199	$ 798,999	$ 852,586	$ 852,586

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



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Patrol (28.2801)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
Y Chief Deputy Sheriff - Captain	1.00	1.00	1.00	1.00	1.00	1.00
32-N Sheriff's Lieutenant	3.00	3.00	3.00	3.00	3.00	3.00
4s-DSA Sheriff's Sergeant	4.00	4.00	6.00	6.00	7.00	7.00
8s-DSA Sheriff's Deputy	33.00	33.00	30.00	30.00	29.00	29.00
TOTAL POSITIONS	41.00	41.00	40.00	40.00	40.00	40.00
REVENUE SUMMARY:						
Intergovernmental	$ 41,046	$ 41,287	$ 70,000	$ 70,000	$ 70,000	$ 70,000
Charges for Services	1,290	1,610	1,500	1,500	1,500	1,500
Miscellaneous	308,420	308,803	302,000	302,000	302,000	302,000
TOTAL REVENUES	$ 350,756	$ 351,700	$ 373,500	$ 373,500	$ 373,500	$ 373,500
APPROPRIATION SUMMARY:						
Salaries	$ 3,323,696	$ 3,528,238	$ 3,696,119	$ 3,696,119	$ 3,938,145	$ 3,938,145
Benefits	1,292,463	1,344,913	1,431,149	1,453,149	1,515,838	1,515,838
Capital Outlay	81,873	79,445	82,000	82,000	82,000	82,000
Purchase Services & Expenses	124,965	182,429	205,480	209,480	209,480	209,480
Supplies & Materials	303,283	298,588	334,012	334,002	339,012	339,012
TOTAL APPROPRIATIONS	$ 5,126,280	$ 5,433,613	$ 5,748,760	$ 5,774,750	$ 6,084,475	$ 6,084,475

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

There is an increase in the number of sergeants in Patrol, as there will be two sergeants on each shift, but there has not been an increase in the number of total sworn personnel. There were 58 sworn law enforcement personnel in FY25, and that number has remained the same in FY26.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Corrections Division (28.2802/2806)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
33-N Assistant Jail Administrator/Corrections Capt	1.00	1.00	1.00	1.00	1.00	1.00
31-N Corrections Lieutenant	2.00	2.00	3.00	3.00	3.00	3.00
29-N Corrections Sergeant	18.00	14.00	10.00	10.00	10.00	10.00
27-N Corrections Food Service Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
26-N Inmate Programs Coordinator	2.00	2.00	2.00	2.00	2.00	2.00
24-N Classification Specialist	3.00	3.00	3.00	3.00	3.00	3.00
23-N Bailiff Sergeant	1.00	1.00	1.00	1.00	1.00	1.00
21-N Bailiffs	12.20	12.20	12.20	12.20	12.20	12.20
21-N Inmate Services Specialist	2.00	2.00	2.00	2.00	2.00	2.00
20-N Alternative Sentencing Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
20-N Court Compliance Coordinator	2.00	2.00	2.00	2.00	2.00	2.00
10S-Teamsters Corrections Officer	64.00	68.00	69.00	69.00	69.00	69.00
18-Teamsters Corrections Custodial Officer	4.00	4.00	4.00	4.00	4.00	4.00
18-Teamsters Corrections Food Service Officer	4.00	4.00	4.00	4.00	4.00	4.00
TOTAL POSITIONS	117.20	117.20	115.20	115.20	115.20	115.20
REVENUE SUMMARY:						
Intergovernmental	$ 4,036	$ 21,667	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Charges for Services	510,945	627,687	520,000	620,000	620,000	620,000
Miscellaneous	8,050	8,734	10,000	10,000	10,000	10,000
TOTAL REVENUES	$ 523,031	$ 658,088	$ 535,000	$ 635,000	$ 635,000	$ 635,000
APPROPRIATION SUMMARY:						
Salaries	$ 7,605,607	$ 8,141,224	$ 9,474,833	$ 9,474,833	$ 9,209,397	$ 9,209,397
Benefits	3,038,705	3,190,183	3,788,331	3,793,431	3,847,093	3,847,093
Capital Outlay	44,056	57,993	85,000	85,000	85,000	85,000
Purchase Services & Expenses	813,946	1,666,710	1,255,720	1,788,320	1,703,320	1,703,320
Supplies & Materials	1,051,496	1,195,472	1,115,000	1,250,000	1,255,000	1,255,000
TOTAL APPROPRIATIONS	$ 12,553,810	$ 14,251,582	$ 15,718,884	$ 16,391,584	$ 16,099,810	$ 16,099,810

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Support Services Division (28.2804)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
30-N Office Administrator	0.40	0.40	0.40	0.40	0.40	0.40
18-N Senior Office Assistant	3.60	3.60	3.60	3.60	3.60	3.60
19-AFSCME Civil Records Specialist	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL POSITIONS	6.00	6.00	6.00	6.00	6.00	6.00
REVENUE SUMMARY:						
Licenses & Permits	$ 47,295	$ 42,854	$ 55,000	$ 50,000	$ 50,000	$ 50,000
Charges for Services	50	10	100	100	100	100
Miscellaneous	73	68	100	100	100	100
TOTAL REVENUE	$ 47,418	$ 42,932	$ 55,200	$ 50,200	$ 50,200	$ 50,200
APPROPRIATION SUMMARY:						
Salaries	$ 329,732	$ 331,984	$ 330,249	$ 330,249	$ 347,058	$ 347,058
Benefits	129,493	136,430	136,599	136,599	163,426	163,426
Capital Outlay	1,588	25	2,325	2,325	2,325	2,325
Purchase Services & Expenses	3,962	2,304	4,200	4,200	4,200	4,200
Supplies & Materials	6,941	4,036	7,850	7,850	7,850	7,850
TOTAL APPROPRIATIONS	$ 471,716	$ 474,779	$ 481,223	$ 481,223	$ 524,860	$ 524,860

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

There are no significant changes expected in this cost center for FY27 except for an increase in salaries and benefits.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Criminal Investigations Division(2803/2805)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
Y Chief Deputy Sheriff - Captain	1.00	1.00	1.00	1.00	1.00	1.00
4s-DSA Sheriff's Sergeant	3.00	3.00	3.00	3.00	3.00	3.00
8s-DSA Sheriff's Deputy	10.00	10.00	11.00	11.00	11.00	11.00
20-N Sex Offender Registry Specialist	1.00	1.00	-	-	-	-
TOTAL POSITIONS	15.00	15.00	15.00	15.00	15.00	15.00
REVENUE SUMMARY:						
Intergovernmental	$ 160,428	$ 147,461	$ 154,848	$ 141,848	$ 141,848	$ 141,848
Charges for Services	354,944	338,480	357,000	357,000	357,000	357,000
Miscellaneous	154,401	213,976	95,000	85,000	85,000	85,000
TOTAL REVENUES	$ 669,773	$ 699,917	$ 606,848	$ 583,848	$ 583,848	$ 583,848
APPROPRIATION SUMMARY:						
Salaries	$ 1,177,540	$ 1,261,731	$ 1,624,271	$ 1,624,271	$ 1,566,983	$ 1,566,983
Benefits	497,754	544,423	734,785	738,285	663,426	663,426
Capital Outlay	540	-	-	-	-	-
Purchase Services & Expenses	4,969	4,623	2,000	2,000	2,000	2,000
Supplies & Materials	19,251	106,418	33,000	37,000	37,000	37,000
TOTAL APPROPRIATIONS	$ 1,700,053	$ 1,917,195	$ 2,394,056	$ 2,401,556	$ 2,269,409	$ 2,269,409

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

Board of Supervisors

MISSION STATEMENT

To enhance county services for citizens and county departments by providing effective management and coordination of services.

GOALS & OBJECTIVES

BOARD GOAL Develop and Oversee Board Strategic Plan

- Oversee the 2024 Strategic Plan to meet the County's goals.

BOARD GOAL Legislative and Policy Development

- Oversee County policies and practices of the County.

BOARD GOAL Intergovernmental Relations

- Collaborate with individuals and organizations for the benefit of the County.

PROGRAM DESCRIPTION - LEGISLATIVE POLICY AND POLICY DEVELOPMENT

Formulate clear vision, goals and priorities for County Departments. Legislate effective policies and practices that benefit and protect County residents. Plan for and adopt policies and budgets that provide for long term financial stability.

TARGET POPULATION
- All Scott County Residents

STRATEGIC PRIORITY
Departmental

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of special meetings with Boards, Commissions, and Agencies	20	15	20	20
	Number of agenda discussion items	121	162	100	150
	Number of special non-biweekly meetings	21	30	20	25

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Participate in special meetings and discussions to prepare for future action items.	95% attendance at the committee of the whole discussion sessions for Board Action.	On Target	100%	99%	100%	100%

ANALYSIS - LEGISLATIVE POLICY AND POLICY DEVELOPMENT

The Board will participate in all special meetings and discussions for legislative policy and development with local, state, and national partners.

PROGRAM DESCRIPTION - INTERGOVERNMENTAL RELATIONS

Provide leadership in the Quad Cities and especially in Scott County to create partnerships that enhance the quality of life of the residents. Collaborate with other organizations seen as vital to Scott County's success. Be a model for other jurisdictions.

TARGET POPULATION
- All Scott County

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Attendance of members at Bi-State Regional Commission	36/36	35/36	34/36	34/36
	Attendance of members at State meetings	100%	100%	100%	100%
	Attendance of members at boards and commissions meetings	100%	100%	95%	100%

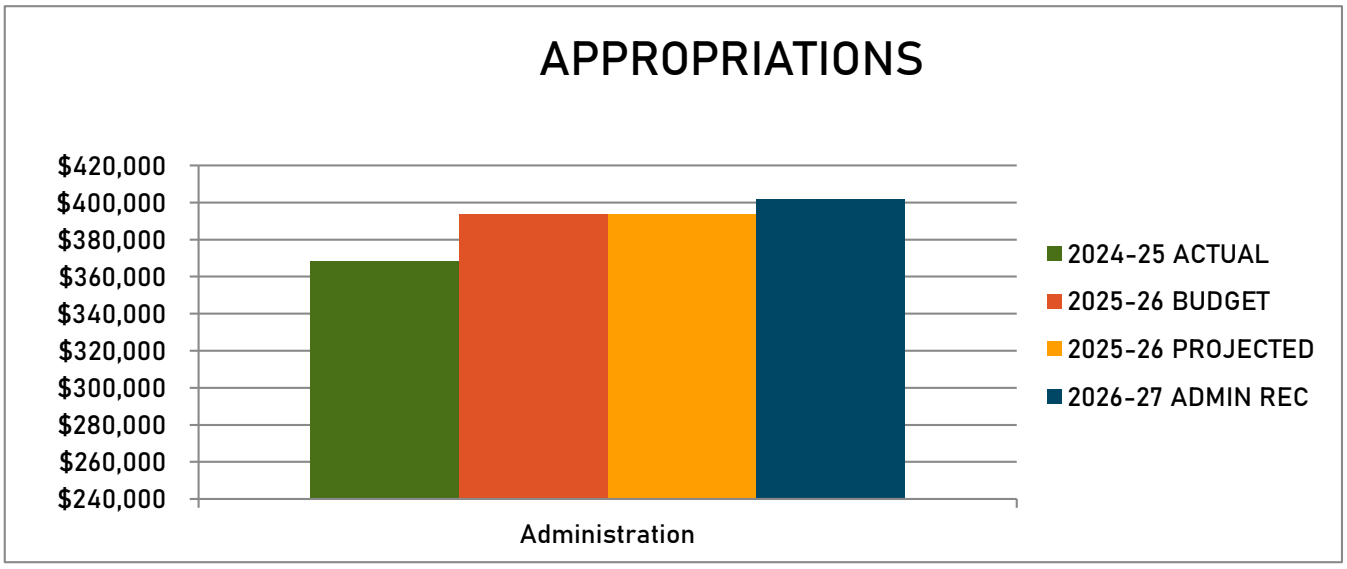
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Board members serve as ambassadors for the County and strengthen intergovernmental relations.	Attendance of Board members at Intergovernmental meetings.	On Target	99%	99%	99%	99%

ANALYSIS - INTERGOVERNMENTAL RELATIONS

The Board will attend all meetings for intergovernmental relations.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Legislation & Policy (29.1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
X Chair, Board of Supervisors	1.00	1.00	1.00	1.00	1.00	1.00
X Member, Board of Supervisors	4.00	4.00	4.00	4.00	4.00	4.00
TOTAL POSITIONS	5.00	5.00	5.00	5.00	5.00	5.00
REVENUE SUMMARY:						
Miscellaneous	$ -	$ 25	$ -	$ -	$ -	$ -
TOTAL REVENUES	$ -	$ 25	$ -	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ 233,726	$ 235,191	$ 241,907	$ 241,907	$ 241,907	$ 241,907
Benefits	134,976	131,544	132,256	132,256	140,584	140,584
Purchase Services & Expenses	3,861	1,201	18,400	18,400	18,400	18,400
Supplies & Materials	388	217	1,000	1,000	1,000	1,000
TOTAL APPROPRIATIONS	$ 372,951	$ 368,154	$ 393,563	$ 393,563	$ 401,891	$ 401,891

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



Treasurer

Toby Knobbe, Treasurer

MISSION STATEMENT

To provide consistent policies and procedures for all citizens by offering Skillful, Efficient, Responsive, Versatile, Involved, Courteous, and Excellent customer service (S.E.R.V.I.C.E.).

GOALS & OBJECTIVES

BOARD GOAL Organizational Efficiency

- Maximize return on the County's investment portfolio as well as protect and ensure liquidity of public funds.

MANAGEMENT GOAL Organizational Efficiency

- Evaluate and provide secure and convenient pay applications for County citizens.

MANAGEMENT GOAL Organizational Efficiency

- Provide satisfactory customer service.

PROGRAM DESCRIPTION - TAX COLLECTION

Collect all property taxes and special assessments due within Scott County. Report to each taxing authority the amount collected for each fund. Send, before the 15th of each month, the amount of tax revenue, special assessments, and other moneys collected for each taxing authority in the County for direct deposit into the depository of their choice.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Total dollar amount of motor vehicle collections	$343,344,891	$383,044,750	$340,000,000	$340,000,000
	Total Tax & Special Assessment statements issued	196,711	190,025	190,000	190,000
	Total tax sale certificates issued	1,181	1,226	1,000	1,000
	Total elderly tax credit applications processed	557	546	600	600

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Mail all collection reports to taxing authorities prior to the 10th of each month.	Start apportioning process immediately after the close of the month to ensure completion in a timely manner.	On Target	100%	100%	100%	100%
EFFICIENCY	To continue to provide satisfactory customer service.	90% of results from surveys completed by customers in regards to the service they received is positive.	Exceeds Target	97%	73%	90%	90%
EFFICIENCY	Provide secure and convenient payment methods to County citizens.	Achieve at least 75% of total payments being collected through mail and internet.	On Target	76%	79%	75%	75%

ANALYSIS - TAX COLLECTIONS

The Treasurer's Office continues to be cognizant of disbursing tax collections to the taxing bodies by sending 100% of the collection reports in a timely manner. The office focuses on customer service by providing surveys to customers visiting the office as well as providing secure and convenient methods of payment to those customers not completing transactions in person. The survey responses received in FY2025 were below target due to customers being frustrated with appointments. The percentage of online and mailed-in payments received increased between FY2024 and FY2025.

PROGRAM DESCRIPTION - MOTOR VEHICLE REGISTRATION

Provide professional motor vehicle service for all citizens. The Treasurer shall issue, renew, and replace lost or damaged vehicle registration cards or plates and issue and transfer certificates of title for vehicles.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Total dollar amount of motor vehicle collections	$53,039,801	$66,619,477	$66,000,000	$66,000,000
	Number of vehicle renewals processed	115,064	116,171	115,000	115,000
	Number of title and security interest trans processed	66,867	71,983	75,000	75,000
	Number of junking & misc. transactions processed	16,274	19,402	15,000	15,000

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Submit monthly payment to Iowa Department of Transportation by the 10th of each month.	Start process immediately after the close of the month to ensure completion in a timely manner.	On Target	100%	100%	100%	100%
EFFICIENCY	To continue to provide satisfactory customer service.	90% of results from surveys completed by customers in regards to the service they received is positive.	On Target	97%	73%	90%	90%
EFFICIENCY	Provide secure and convenient payment methods to County citizens.	Achieve at least 45% of total payments being collected through mail and internet.	On Target	34%	33%	45%	45%

ANALYSIS - MOTOR VEHICLE REGISTRATION

Similar to the Tax Collections program, the Treasurer's Office continues to be cognizant of disbursing fees to the State by sending 100% of the amount in a timely manner. The office focuses on customer service by providing surveys to customers visiting the office as well as providing secure and convenient methods of payment to those customers not completing transactions in person. The survey responses received in FY2025 were below target due to customers being frustrated with appointments.The percentage of online and mailed in payments decreased from FY2024 to FY2025. The office will continue pushing for more online and mail payments.

PROGRAM DESCRIPTION - ACCOUNTING / FINANCE

Provide professional accounting, cash handling, and investment services to Scott County following generally accepted accounting principles.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of receipts issued	8,418	8,257	8,500	8,500
	Number of warrants/checks paid	9,435	10,862	9,500	9,500
	Dollar amount available for investment annually	$594,678,887	$610,365,922	$600,000,000	$600,000,000

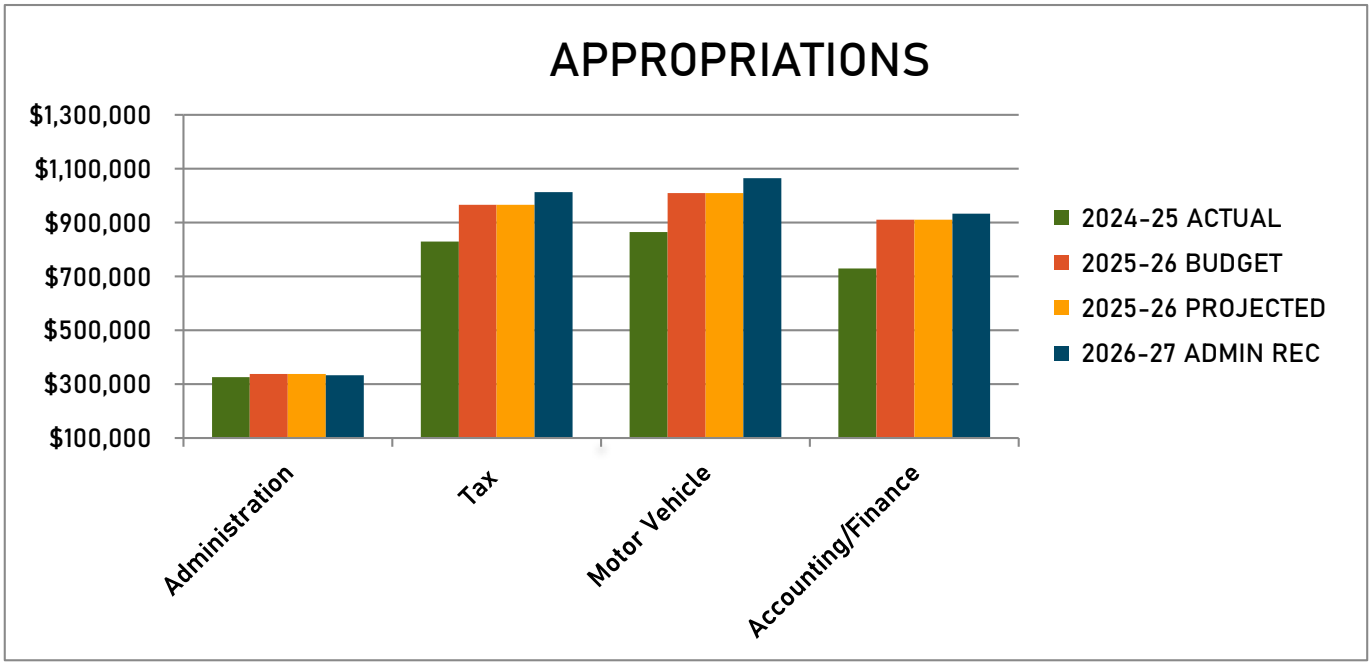
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Invest County funds at competitive rates.	To maintain a weighted average rate of return (WARR) within 100 basis points of the average Federal Funds target rate (FFTR).	On Target	WARR 4.90% FFTR 5.25 - 5.50%	WARR 4.575% FFTR 4.25 - 4.50%	WARR 3.0%	WARR 3.0%
EFFICIENCY	Ensure liquidity of public funds.	To keep at least 15% of operating funds maturing in 0-3 months.	Exceeds Target	62%	41%	30%	30%

ANALYSIS - ACCOUNTING/FINANCE

The Treasurer's Office strives to maximize return on the County's investment portfolio by investing in competitive rates. The weighted average rate of return has stayed within 100 basis points of the average Federal Funds target rate for the last 2 fiscal years. Current Federal Funds target rate is 4.5-4.75% with the County projecting a 4.0% WARR for FY2025 since the Federal Reserve has started cutting the target rate to help ease inflation. Economists have projected rates will continue to decrease through the third quarter of calendar 2026. With that forecast, the County is projecting a lower WARR for FY2027. The large percentage of operating funds maturing within 0-3 months is a result of the inverted yield curve during FY24 and FY25. In FY26, the curve has normalized due to the Fed interest rate cuts. The County is earning more by leaving funds in short-term investments rather than long term as of now, however, we will continue to research the yields throughout the year.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Treasurer Administration (30.1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
X Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
35-N Finance Manager	0.30	0.30	0.30	0.30	0.30	0.30
33-N Operations Manager-Treasurer	0.30	0.34	0.34	0.34	0.34	0.34
28-N Assistant Operations Manager	-	-	0.34	0.34	0.34	0.34
TOTAL POSITIONS	1.60	1.64	1.98	1.98	1.98	1.98
REVENUE SUMMARY:						
Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ 167,519	$ 203,948	$ 206,246	$ 206,246	$ 211,327	$ 211,327
Benefits	68,418	85,663	89,628	89,628	95,437	95,437
Capital Outlay	-	5,146	-	-	-	-
Purchase Services & Expenses	9,326	30,390	38,860	38,860	23,860	23,860
Supplies & Materials	1,118	1,371	2,550	2,550	2,550	2,550
TOTAL APPROPRIATIONS	$ 246,380	$ 326,518	$ 337,284	$ 337,284	$ 333,174	$ 333,174

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



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Tax Collection (3001)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
33-N Operations Manager-Treasurer	0.30	0.33	0.33	0.33	0.33	0.33
28-N County General Store Manager	-	0.50	-	-	-	-
28-N Assistant Operations Manager	-	-	0.33	0.33	0.33	0.33
26-N Tax Accounting Specialist	0.50	0.50	0.50	0.50	0.50	0.50
19-AFSCME Training Specialist	-	-	1.00	1.00	1.00	1.00
18-AFSCME Senior Office Assistant	-	0.50	0.50	0.50	0.50	0.50
18-AFSCME Lead MSC	-	1.00	-	-	-	-
17-AFSCME Motor Vehicle/Tax Clerk	7.50	9.50	9.50	9.50	9.50	9.50
TOTAL POSITIONS	8.30	12.33	12.16	12.16	12.16	12.16
REVENUE SUMMARY:						
Penalties & Interest on Taxes	$ 781,680	$ 904,743	$ 640,000	$ 690,000	$ 640,000	$ 640,000
Charges for Services	213,684	237,022	202,900	202,900	202,900	202,900
Miscellaneous	355	558	-	7,500	7,500	7,500
TOTAL REVENUES	$ 995,719	$ 1,142,323	$ 842,900	$ 900,400	$ 850,400	$ 850,400
APPROPRIATION SUMMARY:						
Salaries	$ 334,446	$ 547,951	$ 623,928	$ 623,928	$ 646,120	$ 646,120
Benefits	141,242	243,080	288,364	288,364	313,875	313,875
Capital Outlay	6,740	1,170	1,200	1,200	1,200	1,200
Purchase Services & Expenses	12,795	18,586	22,000	22,000	22,000	22,000
Supplies & Materials	25,683	19,029	30,000	30,000	30,000	30,000
TOTAL APPROPRIATIONS	$ 520,906	$ 829,816	$ 965,492	$ 965,492	$ 1,013,195	$ 1,013,195

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Motor Vehicle (3002)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
33-N Operations Manager-Treasurer	0.30	0.33	0.33	0.33	0.33	0.33
28-N County General Store Manager	-	0.50	-	-	-	-
28-N Assistant Operations Manager	-	-	1.33	1.33	1.33	1.33
26-N Motor Vehicle Supervisor	1.00	1.00	-	-	-	-
18-AFSCME Senior Office Assistant	-	0.50	0.50	0.50	0.50	0.50
17-AFSCME Motor Vehicle/Tax Clerk	7.50	9.50	9.50	9.50	9.50	9.50
TOTAL POSITIONS	8.80	11.83	11.66	11.66	11.66	11.66
REVENUE SUMMARY:						
Charges for Services	$ 1,863,686	$ 2,385,134	$ 2,880,050	$ 2,880,050	$ 2,880,050	$ 2,880,050
Miscellaneous	10	30	-	-	-	-
TOTAL REVENUES	$ 1,863,696	$ 2,385,164	$ 2,880,050	$ 2,880,050	$ 2,880,050	$ 2,880,050
APPROPRIATION SUMMARY						
Salaries	$ 357,397	$ 574,983	$ 668,468	$ 668,468	$ 695,350	$ 695,350
Benefits	141,357	244,542	293,180	293,180	327,612	327,612
Purchase Services & Expenses	11,687	10,289	9,730	9,730	3,730	3,730
Supplies & Materials	33,137	35,015	38,300	38,300	38,300	38,300
TOTAL APPROPRIATIONS	$ 543,578	$ 864,828	$ 1,009,678	$ 1,009,678	$ 1,064,992	$ 1,064,992

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: County General Store (3003)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
33-N Operations Manager-Treasurer	0.10	-	-	-	-	-
28-N County General Store Manager	1.00	-	-	-	-	-
18-AFSCME Senior Office Assistant	1.00	-	-	-	-	-
17-AFSCME Motor Vehicle/Tax Clerk	5.00	-	-	-	-	-
TOTAL POSITIONS	7.10	-	-	-	-	-
REVENUE SUMMARY:						
Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ 360,779	$ -	$ -	$ -	$ -	$ -
Benefits	150,900	-	-	-	-	-
Purchase Services & Expenses	37,397	-	-	-	-	-
Supplies & Materials	1,342	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 550,417	$ -	$ -	$ -	$ -	$ -

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Accounting/Finance (3004)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
35-N Finance Manager	0.70	0.70	0.70	0.70	0.70	0.70
26-N Tax Accounting Specialist	0.50	0.50	0.50	0.50	0.50	0.50
20-AFSCME Revenue Collection Specialist	1.00	1.00	1.00	1.00	1.00	1.00
18-AFSCME Accounting Clerk	3.00	3.00	3.00	3.00	3.00	3.00
TOTAL POSITIONS	5.20	5.20	5.20	5.20	5.20	5.20
REVENUE SUMMARY:						
Charges for Services	$ 311,489	$ 171,416	$ 300,000	$ 300,000	$ 300,000	$ 300,000
Use of Money & Property	2,796,899	2,438,857	1,381,000	1,979,700	1,510,900	1,510,900
Miscellaneous	21,340	4,520	9,500	9,500	9,500	9,500
TOTAL REVENUES	$ 3,129,727	$ 2,614,793	$ 1,690,500	$ 2,289,200	$ 1,820,400	$ 1,820,400
APPROPRIATION SUMMARY:						
Salaries	$ 328,504	$ 348,780	$ 346,711	$ 346,711	$ 363,342	$ 363,342
Benefits	164,765	174,955	180,294	180,294	185,465	185,465
Purchase Services & Expenses	364,399	203,676	381,500	381,500	381,500	381,500
Supplies & Materials	1,183	1,874	2,400	2,400	2,400	2,400
TOTAL APPROPRIATIONS	$ 858,851	$ 729,286	$ 910,905	$ 910,905	$ 932,707	$ 932,707

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

Youth Justice Rehabilitation Center (YJRC)

Jeremy Kaiser, Director

MISSION STATEMENT

Scott County Youth Justice and Rehabilitation Center provides safe, secure detainment, as well as a cutting-edge continuum of community-based programs, to give Scott County youth the best chance to succeed.

GOALS & OBJECTIVES

MANAGEMENT GOAL Best Practice

- To safely detain youthful offenders according to state licensing regulations/best practices and in a fiscally responsible manner.

MANAGEMENT GOAL Effective Programs

- Provide Community Based Programs effective in rehabilitating youth.

BOARD GOAL Fiscal

- Financially Responsible.

PROGRAM DESCRIPTION - 2201 - JUVENILE DETENTION

Providing safe, secure detainment for court-ordered Scott County youth under the ages of 18.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- Scott County Court-Ordered Youth and their families

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	# of persons admitted	207	257	400	400
	Average daily detention population	15	20	20	22
	# of days of juveniles placed out of county	936	1,688	1,200	500
	# of total days client care	5,390	7,159	7,300	8,030

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
COST	To safely detain youthful offenders according to state licensing regulations/best practices, and in a fiscally responsible manner.	To serve all clients for less than $300 per day after revenues are collected.	On Target	$294	$304	$300	$300

ANALYSIS - JUVENILE DETENTION

The cost per day trend over the past few years has been between $285-$305. A cost per resident per day seems appropriate at $300 per day. The number of days of juveniles placed out of county will also be decreasing significantly due to having additional beds in available in the new YJRC building compared to the JDC building. This number is expected to continue decreasing as more beds are brought into use.

PROGRAM DESCRIPTION - 2203/4 - IN HOME DETENTION/GPS MONITORING

Court Ordered Youth supervised in the community by a community-based youth counselor.

TARGET POPULATION
- Youth and families court ordered to participate in program

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	# youth discharged from IHD/GPS program	97	79	100	60
	# youth who complete IHD/GPS program successfully	84	71	80	54

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	To ensure that all juveniles who are referred for In Home Detention supervision are given every opportunity to successfully complete the program.	80% or more of juveniles who are referred for IHD/GPS program complete the program successfully without new offenses.	On Target	81%	90%	80%	80%

ANALYSIS - IHD/GPS PROGRAM

Both IHD and EIHD programs have seen a decrease in usage as well as a decrease in service requests. (Less visits/phone calls requested.) FY26-27 projected will be lower than years past; however, the goal will remain the same at 80% success or more.

PROGRAM DESCRIPTION - 2205 - YOUTH-CENTERED PLANNING MEETING (YCPM)

YCPM facilitators assist youth in completing a plan when returning home from long-term placement.

TARGET POPULATION
- Referred Youth and Families

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	# of youth referred for YCPM Program	32	30	25	30
	# of youth who completed or are on track to complete program successfully	24	28	20	27

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	To ensure that all juveniles who are referred for Youth Centered Meetings are given every opportunity to successfully complete the program.	80% or more of juveniles who are referred for Youth-Centered Planning Meetings will complete all meetings successfully.	On Target	75%	93%	80%	80%

ANALYSIS - YOUTH-CENTERED PLANNING MEETINGS PROGRAM

The amound of youth referred to this program seems to remain steady around 30 per year. Success rate trends have been between 75-93%, so 80% seems like an appropriate goal.

PROGRAM DESCRIPTION - 2206 AUTO THEFT ACCOUNTABILITY PROGRAM

First time juvenile offenders of property crime in Scott County have the option of completing the Auto Theft Accountability Program, which attempts to divert them from the court system and secure detainment. The Program utilizes restorative practices to teach accountability and repair harms.

TARGET POPULATION
- Scott County Youth, families, and victims of auto theft

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	# of youth referred for ATA Program			11	15	30	20
	# youth who complete/on track to complete program successfully			8	7	24	16
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	To ensure that all juveniles who are referred for the Auto Theft Accountability program are given every opportunity to successfully complete the program.	80% or more of juveniles who are referred for ATA complete the program successfully.	On Target	73%	47%	80%	80%

ANALYSIS - AUTO THEFT ACCOUNTABILITY PROGRAM

The amount of youth referred to this program has been trending down, due to less auto theft in the area than in past years; however, youth seem to be committing crimes before they are fully engaged in the program and services.

PROGRAM DESCRIPTION - 2206 SCHOOL-BASED RESTORATIVE MEDIATION PROGRAM

Secondary School Youth who are either engaged or about to engage in conflict are referred to the program. Community Based Counselors are then dispatched to schools to help youth mediate the conflict without the use of violence and ultimately avoid suspension.

TARGET POPULATION

- Youth in Scott County Secondary schools

STRATEGIC PRIORITY

Departmental

ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	# of youth referred for SBRJ Program			1,357	727	800	700
	# of youth who complete mediation successfully			1,289	683	720	630
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	To ensure that all juveniles who are referred for School-Based Restorative Mediation are given every opportunity to successfully complete the program.	90% or more of youth who are referred for school based restorative mediation will complete mediation successfully.	On Target	95%	94%	90%	90%

ANALYSIS - SCHOOL-BASED RESTORATIVE MEDIATION PROGRAM

This program continues to serve hundreds of youth per year in Scott County community school districts. This program historically has had a very high success rate. Setting a goal of 90% success rate for this program seems appropriate.

PROGRAM DESCRIPTION - 2207 - PRE CHARGE DIVERSION PROGRAM

Youth charge with first time simple misdemeanors are referred to the program. Youth Counselors engage youth had family, address protective factors, and connect to services to help youth avoid negative behavior in the future.

TARGET POPULATION
- Youth referred for services and their families

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	# of youth referred for PCD Program	37	25	40	30
	# of youth who completed or are on track to complete program successfully	27	20	32	24

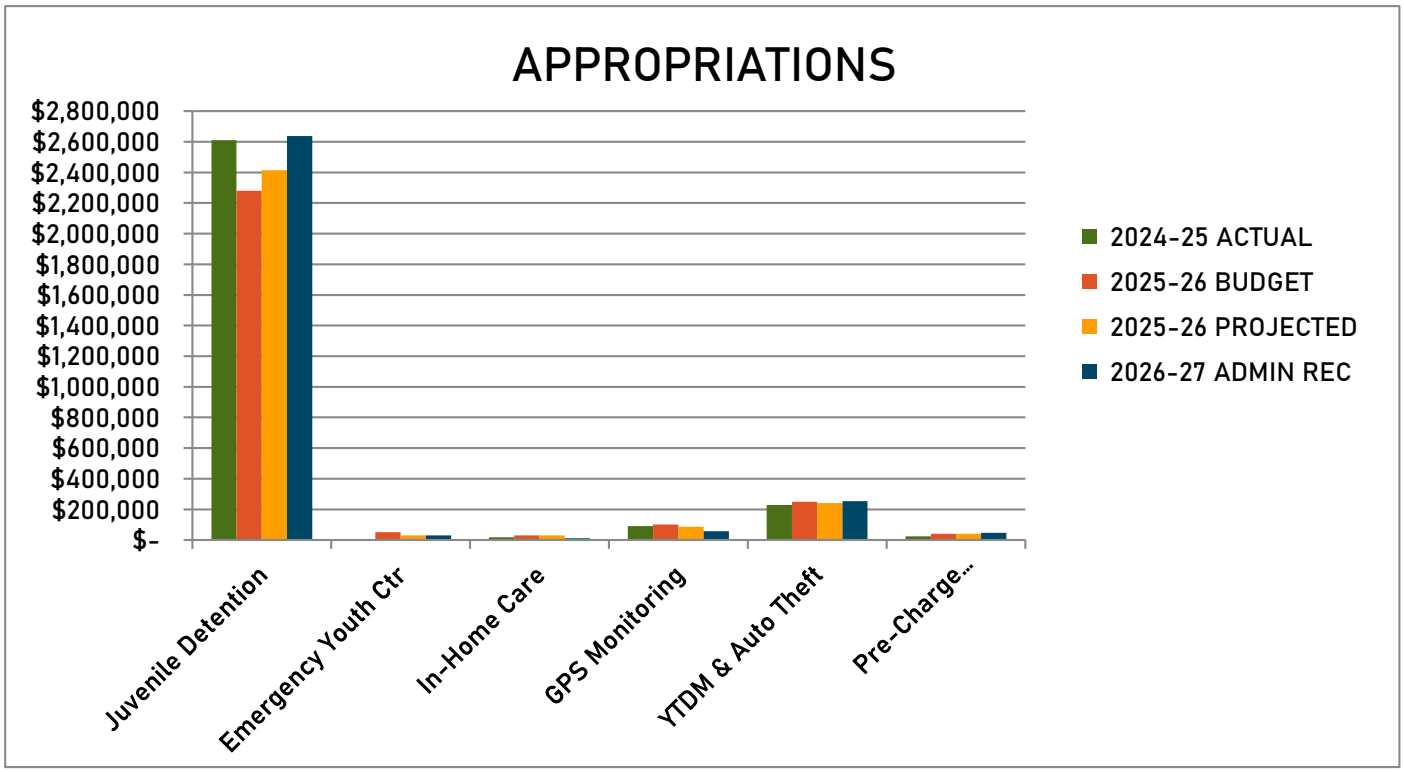
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	To ensure that all juveniles who are referred for Pre Charge Diversion Programming are given every opportunity to successfully complete the program.	80% or more of youth who are referred for the pre charge diversion program will complete the program successfully.	On Target	73%	80%	80%	80%

ANALYSIS - PRE-CHARGE DIVERSION PROGRAM

The amount of youth referred to this program has historically been between 25 to 37 youth. The success rate has typically been between 73%-80%, so setting a goal of 80% success seems appropriate.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Juvenile Detention (1000, 2201)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
34-N Juvenile Detention Center Director	1.00	1.00	1.00	1.00	1.00	1.00
29-N Juvenile Detention Center Assistant Director	1.00	1.00	1.00	1.00	1.00	1.00
29-N Correctional Nurse	0.40	0.40	0.40	0.40	0.90	0.90
26-N Juvenile Detention Shift Supervisor	2.50	2.50	2.50	2.50	2.50	2.50
22-N Detention Youth Counselor	11.90	16.90	16.90	16.90	16.90	16.90
22-N Community Based Youth Counselor	0.25	0.25	0.25	0.25	0.25	0.25
21-N Administrative Assistant	-	1.00	1.00	1.00	1.00	1.00
18-N YJRC Food Service Worker	-	-	1.00	1.00	1.00	1.00
TOTAL POSITIONS	17.05	23.05	24.05	24.05	24.55	24.55
REVENUE SUMMARY:						
Intergovernmental	$ 384,650	$ 432,542	$ 384,000	$ 496,559	$ 475,000	$ 475,000
Charges for Services	5,200	-	100,000	190,000	190,000	190,000
Miscellaneous	3,052	4,939	500	30,500	30,500	30,500
TOTAL REVENUES	$ 392,902	$ 437,481	$ 484,500	$ 717,059	$ 695,500	$ 695,500
APPROPRIATION SUMMARY:						
Salaries	$ 1,248,032	$ 1,448,839	$ 1,484,560	$ 1,484,560	$ 1,665,215	$ 1,665,215
Benefits	417,141	471,369	625,705	625,705	718,133	718,133
Capital Outlay	175	1,522	2,000	2,000	2,000	2,000
Purchase Services & Expenses	231,482	554,342	65,600	145,450	95,950	95,950
Supplies & Materials	94,262	135,008	101,450	155,450	155,450	155,450
TOTAL APPROPRIATIONS	$ 1,991,092	$ 2,611,079	$ 2,279,315	$ 2,413,165	$ 2,636,748	$ 2,636,748

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



FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Emergency Youth Shelter (2202)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	-	-	-	-	-	-
REVENUE SUMMARY:						
Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -	$ -
APPROPRIATION SUMMARY:						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	5,598	2,390	50,000	30,000	30,000	30,000
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 5,598	$ 2,390	$ 50,000	$ 30,000	$ 30,000	$ 30,000

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: In-Home Care (2203)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
22-N Community Based Youth Counselor	0.10	0.10	0.10	0.10	0.10	0.10
TOTAL POSITIONS	0.10	0.10	0.10	0.10	0.10	0.10
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	28,457	13,160	25,000	10,000	10,500	10,500
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ 28,457	$ 13,160	$ 25,000	$ 10,000	$ 10,500	$ 10,500
APPROPRIATION SUMMARY:						
Salaries	$ 10,253	$ 13,880	$ 23,337	$ 23,337	$ 8,051	$ 8,051
Benefits	3,242	4,190	7,019	7,019	2,487	2,487
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 13,495	$ 18,070	$ 30,356	$ 30,356	$ 10,537	$ 10,537

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: GPS (2204)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
22-N Community Based Youth Counselor	0.40	0.40	0.40	0.40	0.40	0.40
TOTAL POSITIONS	0.40	0.40	0.40	0.40	0.40	0.40
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	66,012	57,095	65,000	32,000	56,000	56,000
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ 66,012	$ 57,095	$ 65,000	$ 32,000	$ 56,000	$ 56,000
APPROPRIATION SUMMARY:						
Salaries	$ 76,592	$ 65,638	$ 54,452	$ 55,452	$ 35,924	$ 35,924
Benefits	19,684	17,787	16,376	16,376	10,403	10,403
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	17,553	7,221	30,000	15,500	10,100	10,100
Supplies & Materials	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 113,830	$ 90,647	$ 100,828	$ 87,328	$ 56,427	$ 56,427

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: YTDM & Auto Theft (2205/2206)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
26-N Juvenile Detention Shift Supervisor	0.50	0.50	0.50	0.50	0.50	0.50
22-N Community Based Youth Counselor	1.25	1.25	1.25	1.25	1.25	1.25
TOTAL POSITIONS	1.75	1.75	1.75	1.75	1.75	1.75
REVENUE SUMMARY:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	213,333	220,313	213,000	240,000	250,000	250,000
Miscellaneous	15,990	25,287	-	-	-	-
TOTAL REVENUES	$ 229,323	$ 245,599	$ 213,000	$ 240,000	$ 250,000	$ 250,000
APPROPRIATION SUMMARY:						
Salaries	$ 134,487	$ 137,869	$ 147,990	$ 148,490	$ 160,617	$ 160,617
Benefits	51,337	56,252	62,622	62,624	68,740	68,740
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	14,864	13,275	17,000	8,000	500	500
Supplies & Materials	18,790	21,704	22,200	22,700	22,700	22,700
TOTAL APPROPRIATIONS	$ 219,478	$ 229,100	$ 249,812	$ 241,814	$ 252,557	$ 252,557

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

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Pre-charge Diversion (2207)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
22-N Community Based Youth Counselor	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	1.00	1.00	1.00	1.00	1.00	1.00
REVENUE SUMMARY:						
Intergovernmental	$ 33,302	$ 24,031	$ 30,000	$ 40,000	$ 45,500	$ 45,500
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	$ 33,302	$ 24,031	$ 30,000	$ 40,000	$ 45,500	$ 45,500
APPROPRIATION SUMMARY:						
Salaries	$ 28,859	$ 18,109	$ 29,781	$ 30,281	$ 34,009	$ 34,009
Benefits	7,665	5,331	10,125	10,124	11,259	11,259
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	-	-	500	-	-	-
Supplies & Materials	-	-	500	100	500	500
TOTAL APPROPRIATIONS	$ 36,524	$ 23,440	$ 40,906	$ 40,505	$ 45,767	$ 45,767

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

Bi-State Regional Commission

Denise Bulat, Director

MISSION STATEMENT

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

GOALS & OBJECTIVES

MANAGEMENT GOAL Implementing Transportation Planning Work Program for Urban Area and Region 9

- Success will be measured by maintaining the urban and Region 9 transportation planning processes according to the FHWA, IADOT, and ILDOT including the long range and short range plans and using the plans to program federally funded transportation projects and address other transportation efforts.

MANAGEMENT GOAL Coordination of Comprehensive Economic Development Strategy

- Success will be measured when the CEDS update and progress reports meet EDA requirements and are inclusive of the five-county region's overarching economic goals and is used to support economic development partners and support other planning and funding efforts related to economic development.

MANAGEMENT GOAL Intergovernmental and Regional Efforts

- Success will be measured by continued participation in regional planning efforts including Drug/Alcohol Testing Consortium, Joint Purchasing Council, Municipal Code Enforcement System, Riverfront Council, Solid Waste planning/cost saving efforts & intergovernmental forums.

PROGRAM DESCRIPTION - METROPOLITAN PLANNING ORGANIZATION (MPO)

Regional Urban Transportation Planning

TARGET POPULATION
- All Urban Residence

STRATEGIC PRIORITY
Departmental

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Urban Transportation Policy & Technical Committee Mtgs/Coord.	19	19	20	20
	Urban Transportation Improvement Program Document/Amend	1	1	1	1
	Mississippi River Crossing Coordination	3	1	2	1
	Bi-State Trail Committee & Air Quality Task Force Coordination	7	8	8	8

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Road and trail construction, bridge coordination, air quality, transit, GIS, grant applications.	Maintain the region's eligibility for federal/state highway funds.	On Target	$10.1 million	$10 million	$9.3 million	$9.9 million

ANALYSIS - METROPOLITAN PLANNING ORGANIZATION

Bi-State Regional Commission provides assistance, resources, and planning to help manage costs wisely, assisting communities facing challenges associated with infrastructure.

PROGRAM DESCRIPTION - REGIONAL RURAL TRANSPORTATION PLANNING

Regional Rural Transportation Planning

TARGET POPULATION
- All Rural Residence

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Region 9 Transportation Policy & Technical Committee Meetings	6	6	8	8
	Region 9 Transportation Improvement Program Document/Amend	1	1	1	1
	Transit Development Plan Every 5 Years	0	0	0	1

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Road & trail construction, air quality, transit, GIS, grant applications.	Maintain the region's eligibility for federal/state highway funds.	On Target	$1.84 million	$1.83 million	$2.02 million	$1.88 million

ANALYSIS - REGIONAL RURAL TRANSPORTATION PLANNING

Bi-State provides assistance to member governments on a wide range of economic development, transportation, and environmental issues, including grant writing, planning, and research.

PROGRAM DESCRIPTION - REGIONAL ECONOMIC DEVELOPMENT PLANNING

Regional Economic Development Planning

TARGET POPULATION
- All Scott County Residence

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Comprehensive Economic Development Strategy Document	1	1	1	1
	Maintain Bi-State Regional Data Portal and Website	1	1	1	1
	Economic Development Related Grant Applications Assisted	4	12	6	10
	Small Business Loans in Region	5	0	3	3

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Census Date Repository, region data portal, EDA funded projects in the region.	Maintain the region's eligibility for federal economic development funds.	On Target	100%	100%	100%	100%

ANALYSIS - REGIONAL ECONOMIC DEVELOPMENT PLANNING

Bi-State's economic development assists with strategies that analyze the region's economy, sets regional economic development goals, and identifies significant economic development projects for potential federal investment.

PROGRAM DESCRIPTION - REGIONAL SERVICES

Regional Economic Development Planning

TARGET POPULATION
- All Scott County Residence

STRATEGIC PRIORITY
Departmental

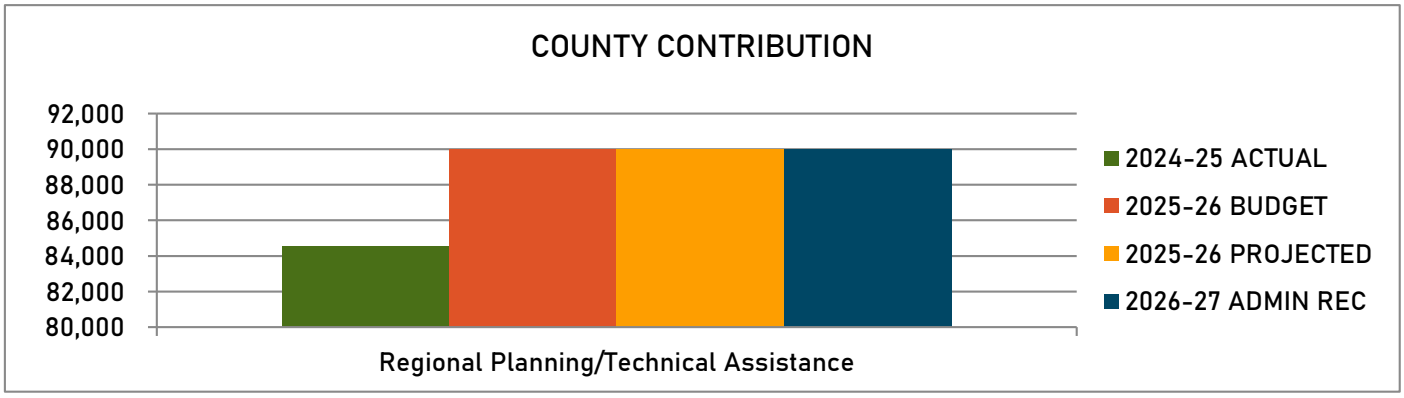
ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Joint purchasing bids and purchases			12	13	14	14
	Administrator/Elected/Department Head meetings			33	39	30	30
	Riverfront Council Meetings			6	6	6	6
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Regional coordination; cooperation and communication for implementation of joint efforts.	Maintain the region's cooperation and cost savings in joint efforts.	On Target	100%	100%	100%	100%

ANALYSIS - REGIONAL SERVICES

Joint purchasing helps to lower costs with volume buying through a competitive bidding process for goods and services, reduce duplicative administration costs, and provide for the exchange of information and expertise among purchasers.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Regional Plan/Tech Assistance (36)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	18.00	19.00	19.00	19.00	19.00	19.00
REVENUE SUMMARY:						
Membership Fees	$ 322,470	$ 333,277	$ 333,277	$ 333,277	$ 333,277	$ 333,277
Charges for Services	406,750	438,652	329,492	329,492	329,692	329,692
Federal/State Funding	124,100	108,023	100,588	100,588	100,588	100,588
Transportation	1,192,365	1,533,122	1,359,423	1,359,423	1,242,563	1,242,563
SUB-TOTAL REVENUES	$ 2,045,685	$ 2,413,075	$ 2,122,780	$ 2,122,780	$ 2,006,120	$ 2,006,120
Scott County Contribution Bi-State	82,094	84,557	90,000	90,000	90,000	90,000
TOTAL REVENUES	$ 2,127,779	$ 2,497,632	$ 2,212,780	$ 2,212,780	$ 2,096,120	$ 2,096,120
APPROPRIATION SUMMARY:						
Personal Services	$ 1,372,202	$ -	$ 1,718,802	$ 1,718,802	$ 1,718,802	$ 1,718,802
Equipment	5,754	-	46,050	46,050	15,000	15,000
Expenses	370,434	-	289,077	289,077	203,750	203,750
Occupancy	59,376	-	58,101	58,101	58,101	58,101
TOTAL APPROPRIATIONS	$ 1,807,766	$ -	$ 2,112,030	$ 2,112,030	$ 1,995,653	$ 1,995,653

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



Community Health Care (CHC)

Tom Bowman, CEO

MISSION STATEMENT

CHC provides the communities we serve with excellence in patient centered medical, dental and behavioral health care that is compassionate, affordable, and accessible.

GOALS & OBJECTIVES

MANAGEMENT GOAL Electronic Health Records

- In FY27, Community Health Care (CHC) is planning an expansion of its in-house pharmacy in Davenport. This will result in additional patients served in its Davenport location. This expansion will allow for an additional 400+ Scott County residents to access the sliding fee scale discount. More Scott County citizens will receive better healthcare overall.

MANAGEMENT GOAL Lower Cost Care

- CHC shows there are approximately 41,000 citizens considered low income in Scott County who will have difficulty accessing low cost medications and healthcare. Through the expanded "Community Health Worker Team," Community Health Care (CHC) will increase its equitable access to healthcare to 21,300 low income residents. This will maintain the percentage of citizens seen by CHC at 52%, an increase of 16% since prior to the COVID-19 pandemic.

PROGRAM DESCRIPTION - CHC

CHC provides comprehensive primary health care for the Quad City Population in need on a sliding fee scale basis.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	# of visits of clients below 100% Federal Poverty Level	19,129	22,705	23,452	24,000
	# of visits of clients below 101 - 138% Federal Poverty Level	3,518	3,842	3,804	3,850
	# of visits of clients above 138% and below 200% Federal Poverty Level	6,022	6,331	6,172	6,300
	# of prescriptions filled for those living in Scott County and using the sliding fee scale	7,706	8,853	9,232	9,500
	# of Scott County Residents served	26,800	29,178	30,424	31,000
	# of Scott Co Residents utilizing Medical Sliding Fee Program	17,266	18,864	18,860	19,100
	# of Scott Co Residents utilizing Pharmacy Sliding Fee Program	2,034	2,103	2,276	2,450
	# of Scott Co Residents seen by the Community Health Team	360	222	128	150

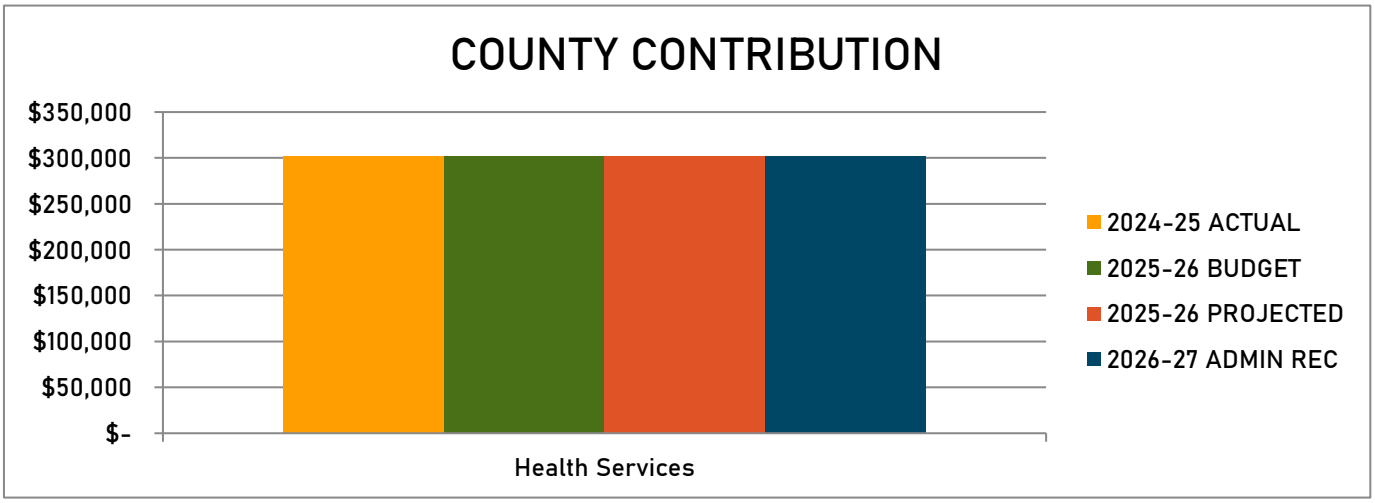
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Scott County citizens will benefit from the sliding fee scale to make health care more affordable.	CHC will offer the sliding fee discount to all Scott County residents to ensure they have health care services and will keep track of the total dollars discounted through the use of the sliding fee scale.	On Target	19,300 citizens used the sliding fee scale and $1,260,643 discounted	20,967 citizens used the sliding fee scale and $1,521,534 discounted	21,136 citizens will use the sliding fee scale and total dollars discounted will be $1,711,554	21,550 citizens will use the sliding fee scale and total dollars discounted will be $1,850,000
OUTCOME	Scott County citizens will have insurance coverage: private, Medicaid, or Medicare	At least 89% of the citizens seen at CHC will have some form of insurance coverage.	On Target	87%	89%	89%	89%

ANALYSIS - CHC

CHC continues to see additional Scott County residents in its pharmacies, medical clinics, dental clinics, and behavioral health clinics. Two highlights stand out from 2025/2026 in CHC's service offerings: First, CHC expanded its behavioral health services to the Scott County Jail. This partnership has seen early returns with eliminated wait times for mental health and inmates' mental health challenges getting addressed timely from CHC's clinical teams. Second, CHC moved into a permanent location at 902 West 4th Street for its Homeless Outreach Services in a building leased from the county. This building has been the perfect location to bring more timely medical and mental health services to its homeless patients. In CHC's measured outcomes for the BFO, we are seeing higher numbers of uninsured patients due to Medicaid redetermination. As a result, more citizens are accessing the sliding fee discounts as uncompensated care grew to $1.7M. CHC is expecting this need to increase as Medicaid work requirements begin implementation in late calendar year 2026. Ahead of this change, CHC will be investing in technology solutions to help prepare its patients to maintain insurance coverage where possible. In 2026/2027, CHC will be making investments to expand its Davenport pharmacy to continue to meet the numbers of citizens accessing its discounted medications. CHC will also continue to invest in expanding its mental health services by hiring additional Psychiatric Nurse Practitioners and Mental Health Counselors to address rising substance use disorders and rising mental health conditions its teams are treating. Scott County's ongoing funding is incredibly important in CHC's continuation to serve Scott County's most vulnerable citizens.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Health Serv-Comm Services (40.4001)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	399.59	382.40	392.24	395.70	395.70	392.70
REVENUE SUMMARY:						
IA St Dept Health/Senior Health	$ -	$ -	$ -	$ -	$ -	$ -
IA St Dept Health/Child Health	-	-	-	-	-	-
HHS-UHI	4,558,441	5,230,628	4,984,760	5,230,628	5,230,628	5,230,628
Patient Fees	37,077,312	44,182,772	37,411,840	50,296,697	51,554,114	51,554,114
HHS-Homeless	-	454,837	-	454,837	454,837	454,837
Other	9,676,664	6,451,842	9,874,399	6,328,205	6,391,487	6,391,487
SUB-TOTAL REVENUES	$ 51,312,417	$ 56,320,079	$ 52,270,999	$ 62,310,367	$ 63,631,066	$ 63,631,066
Scott County Contribution-Health Services Other	$ -	$ -	$ -	$ -	$ -	$ -
Scott County Contribution-Comm Services	302,067	302,067	302,067	302,067	302,067	302,067
TOTAL SCOTT COUNTY CONTRIBUTIONS	$ 302,067	$ 302,067	$ 302,067	$ 302,067	$ 302,067	$ 302,067
TOTAL REVENUE	$ 51,614,484	$ 56,622,146	$ 52,573,066	$ 62,612,434	$ 63,933,133	$ 63,933,133
APPROPRIATION SUMMARY:						
Personal Services	$ 35,131,585	$ 37,127,235	$ 37,272,284	$ 38,554,325	$ 39,035,411	$ 39,035,411
Equipment	1,898,904	2,070,581	1,647,126	2,085,732	2,137,875	2,137,875
Expenses	6,745,968	8,691,416	5,643,707	9,367,312	9,626,090	9,626,090
Supplies	7,029,281	7,681,313	6,695,698	10,703,932	11,491,664	11,491,664
Occupancy	1,125,705	1,207,333	1,220,418	1,308,268	1,340,975	1,340,975
TOTAL APPROPRIATIONS	$ 51,931,443	$ 56,777,878	$ 52,479,233	$ 62,019,569	$ 63,632,015	$ 63,632,015

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



Durant Ambulance

Lori Gruman, Office Manager / Bookkeeper

MISSION STATEMENT

The mission of Durant Ambulance Service is to provide high quality, high value Emergency Medical Services and transportation to our areas of service in Cedar, Muscatine, and Scott County.

GOALS & OBJECTIVES

MANAGEMENT GOAL Coverage

- To provide emergency and non-emergency ambulance services to the communities we serve, with emphasis on providing 24/7 advanced legal coverage.

MANAGEMENT GOAL Responsiveness

- To provide emergency and non-emergency ambulance services with availability and responsiveness to our service area.

MANAGEMENT GOAL Cost Effectiveness

- To be cost effective and productive while staying within our budget.

PROGRAM DESCRIPTION - EMERGENCY MEDICAL SERVICE

24/7 emergency medical treatment and transport.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

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

STRATEGIC PRIORITY
Organizational Efficiency

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of 911 calls responded to	562	328	500	300
	Number of 911 calls answered	577	338	490	290
	Average response times	13:50	12:56	14:00	13:00
	Total fiscal year revenue for Durant Ambulance Department	$313,986	$527,352	$280,800	$279,048
	Total fiscal year appropriations for Durant Ambulance Department	$333,431	$531,994	$294,020	$246,484

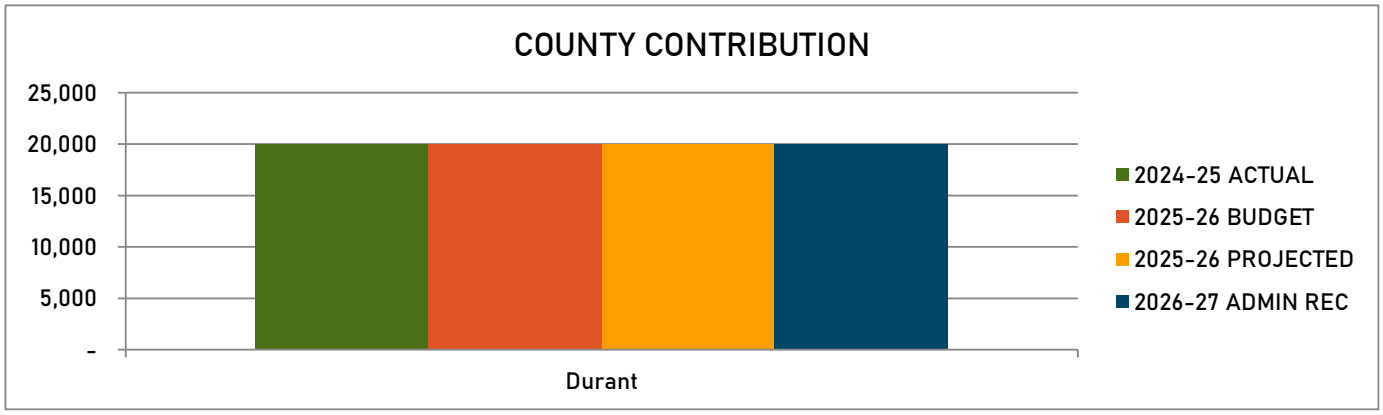
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Respond to all 911 requests in our area.	Respond to 98% of all 911 requests in our area.	On Target	97%	97%	98%	98%
OUTCOME	Calls for service will be responded to according to Iowa EMS best practice standards.	Respond to 911 requests in our area in 20 minutes or less 90% of the time.	Exceeds Target	93%	98%	98%	98%
COST	Yearly cost effectiveness.	Met our yearly budget.	On Target	-$19,445	-$4,642	-$13,220	-$4,900

ANALYSIS - AMBULANCE SERVICE

Durant Ambulance expects to respond to all calls in Scott County within the 20 minute time guidelines, maintaining a high level of efficiency. They also expect to continue spending less than 100% of their budgeted allocations.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Emergency Care & Transfer (1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
Volunteers	20.00	20.00	20.00	20.00	20.00	20.00
TOTAL POSITIONS	20.00	20.00	20.00	20.00	20.00	20.00
REVENUE SUMMARY:						
Political Subdivision Contracts	$ 8,611	$ 12,709	$ 9,000	$ 9,000	$ 12,000	$ 12,000
Services	386,835	269,351	350,000	350,000	270,000	270,000
Contributions	13,679	10,697	14,000	14,000	13,000	13,000
Other	(115,139)	(49,927)	(112,200)	(112,200)	(70,000)	(70,000)
SUB-TOTAL REVENUES	$ 293,986	$ 242,830	$ 260,800	$ 260,800	$ 225,000	$ 225,000
Scott County Contribution	20,000	20,000	20,000	20,000	20,000	20,000
TOTAL REVENUES	$ 313,986	$ 262,830	$ 280,800	$ 280,800	$ 245,000	$ 245,000
APPROPRIATION SUMMARY:						
Equipment	$ -	$ -	$ -	$ -	$ -	$ -
Expenses	305,750	248,049	271,020	271,020	231,400	204,400
Supplies	21,133	6,682	16,500	16,500	11,000	11,000
Occupancy	6,547	7,334	6,500	6,500	7,500	7,500
TOTAL APPROPRIATIONS	$ 333,430	$ 262,065	$ 294,020	$ 294,020	$ 249,900	$ 222,900

This Departmental program supports the outcomes associated with the Ambulance Operations functional area.



Emergency Management Agency (EMA)

Brian Payne, Director

MISSION STATEMENT

Coordinate a collaborative community effort to enhance the resiliency for our communities by partnering to mitigate against, plan for, respond to, and recover from all disasters & emergencies.

GOALS & OBJECTIVES

MANAGEMENT GOAL Strategic Area #1: Partnerships & Collaboration

- Continue to maintain, enhance, and create collaborative partnerships to support EMA operations in serving Scott County to plan for, mitigate against, respond to, and recover from disasters.

MANAGEMENT GOAL Strategic Area #2: Training & Education

- Support or operationalize Scott County EMA training and education program to support the needs of our community. Additionally, as required, EMA staff complete their required annual continuing educational requirements.

MANAGEMENT GOAL Strategic Area #3: Preparedness

- Work to enhance the preparedness of our community. This will include community partners, stakeholders, the public, and other identified persons.

Strategic Area #1: PARTNERSHIPS & COLLABORATION

Includes all operational partnership areas for EMA.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

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

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Enhance Current local and Regional Partnerships and evaluate opportunities to establish new working groups	New Measurement	30	40	40
	Clarify expectation and roles of EOC partners through annual updates.	New Measurement	20%	20%	20%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Enhance engagement efforts through meetings and partnerships.	Conduct 40 outreach options to increase engagement with EMA Commission Meetings, operational rounding, regional and state partnerships, establishment of IMT, etc.	On Target	New Measurement	30	40	40
OUTCOME	Review, update, or develop SOG/SOP/MOU/Contract.	Annually review, develop, and/or update 20% of our SOGs, SOPs, Contracts, deployment documents and checklists, etc.	On Target	New Measurement	60%	50%	50%
EFFICIENCY	Effectively complete partnership and collaboration projects.	Staff will spend 50% or less of their work time focused on this area.	On Target	New Measurement	60%	50%	50%
COST	Projected cost for total area.	Stay within or below budgeted dollars to provide this outcome area (50%)	On Target	New Measurement	$153,492	$318,937	$439,513

ANALYSIS - PARTNERSHIPS & COLLABORATION

Scott County EMA has seen our responsibility, roles, and participation in planning, coordination, and support skyrocket over the last several years. As we advance, we will use former BFOs to establish benchmarks. Furthermore, our strategic planning efforts aim to align our BFOs with our Strategic Plan and the legal requirements we must complete. We believe that, with the alignment of our BFOs, Strategic Plan, and Legally Required Work, we will be able to meet the needs of our community while being fiscally minded to the taxpayer.

Strategic Area #2: TRAINING & EDUCATION

Training and education support being provided or coordinated to Scott County Partners, including annual requirements.

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

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Provide, coordinate, or support area training for partners	New Measurement	11	10	10
	Provide, coordinate, or support area training for the public	New Measurement	7	6	10
	Determine funding sources to help support this strategic area	New Measurement	22%	13%	15%

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Provide support for partners though training and exercises.	Provide 6 training exercises annually.	Exceeds Target	New Measurement	11	7	10
OUTCOME	Provide education or other areas of support for the public.	Offer 3 educational opportunities or other public outreach programs annually.	Exceeds Target	New Measurement	7	4	10
EFFICIENCY	Projected financial support for strategic area.	Continue to pursue grant dollars, private donations, etc., to fund 15% of the total dollars expended for actual total dollars expended.	On Target	New Measurement	22%	15%	15%
COST	Total budgeted dollars.	Stay within or below budgeted dollars to provide this outcome area (20%).	On Target	New Measurement	$117,379	$127,575	$131,854

ANALYSIS - TRAINING & EDUCATION

While Scott County EMA has seen our responsibility, roles, and participation in planning, coordination, and support skyrocket over the last several years, we do NOT have a benchmark for comparison. However, as we advance, we will use this current BFO to establish that benchmark. Furthermore, our strategic planning efforts aim to align our BFOs with our Strategic Plan and the legal requirements we must complete. We believe that, with the alignment of our BFOs, Strategic Plan, and Legally Required Work, we will be able to meet the needs of our community while being fiscally minded to the taxpayer.

Strategic Area #3: PREPAREDNESS

Work to enhance our community's resilience through preparedness.

TARGET POPULATION
- All Scott County Citizens

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Complete Annual Required Planning Updates	New Measurement	5	5	5
	Engage with appropriate partners to update plans	New Measurement	20	30	30
	As needed, develop new plans, SOGs, SOPs, etc.	New Measurement	5	10	15

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Completing the appropriate plan updates.	Complete an update of 20% of our plans every year. We have a total of 20 plans/sops.	On Target	New Measurement	5	5	5
EFFICIENCY	Affirm the best possible outcome for our community by engaging with partners through planning cycles.	To ensure a well-rounded planning environment, we will engage with a minimum of 15 partners through the planning cycle. Ideal total of engaged partners is 30.	On Target	New Measurement	20	30	30
COST	Total Cost	Stay within or below budgeted dollars to provide this outcome area (30%)	On Target	New Measurement	$51,164	$191,362	$307,658

ANALYSIS - PREPAREDNESS

While Scott County EMA has seen our responsibility, roles, and participation in planning, coordination, and support skyrocket over the last several years, we do NOT have a benchmark for comparison. However, as we advance, we will use this current BFO to establish that benchmark. Furthermore, our strategic planning efforts aim to align our BFOs with our Strategic Plan and the legal requirements we must complete. We believe that, with the alignment of our BFOs, Strategic Plan, and Legally Required Work, we will be able to meet the needs of our community while being fiscally minded to the taxpayer.

Scott Emergency Communications Center (SECC)

Melissa Ketcham, Director

MISSION STATEMENT

With integrity and respect we provide superior Public Safety Dispatch services in an efficient and accurate manner. We are committed to serve the citizens and responders of Scott County with the highest standards to protect life, property, and the environment.

GOALS & OBJECTIVES

MANAGEMENT GOAL Performance Improvement

- To strive for continual performance improvement to better meet the needs of the community and our partner agencies.

MANAGEMENT GOAL Data Driven

- To utilize pertinent data sources and analysis to drive agency direction and policy.

MANAGEMENT GOAL Quality Assurance

- To implement industry standard quality assurance tools across all call types and to pursue Emergency Fire Dispatch Accreditation.

DISPATCH OPERATIONS

Includes the intake, processing and resolution of emergency and non-emergency calls.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

TARGET POPULATION
- Anyone calling an emergency or administrative line and partner agencies

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Call Volume per FTE	New Measurement	2,451	2,000	1,900
	Total Call Volume (Phone Calls Incoming)	203,603	251,848	205,000	210,000
	Total Calls for Service	259,883	236,530	235,000	230,000

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Case Entry Performance - The amount of time it takes from the call being answered to the first fire unit being dispatched for EMS related calls.	With this portion, we are looking at speed and how we can utilize technology and other factors to maintain our efficiency or even improve it. This evaluation is on EMS and Fire calls only. We measure this based on the amount of time it takes dispatchers to process a call from start to first unit dispatched. Measurement is in time.	On Target	2:13 (2 min, 13 seconds)	1:33 (1 min, 33 seconds)	1:30 (1 min, 30 seconds)	1:30 (1 min, 30 seconds)
OUTCOME	Fire Call Dispatching Time. Amount of time it takes from the call being answered to the first fire unit being dispatched.	We are looking to maintain lower numbers, and haven't quite decided on the ideal dispatch time, we are working with our Fire Partners to decide this. Our goal is to see numbers sustain and not increase. These are Fire Calls only, and measured from the amount of time it takes dispatchers to process a call from start to first unit dispatched. Measurement is in time.	On Target	2:13 (2 min, 13 seconds)	1:30 (1 min, 30 seconds)	1:30 (1 min, 30 seconds)	1:30 (1 min, 30 seconds)

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
EFFICIENCY	Improve 911 Speed of Answer. The amount of time it takes a dispatch to answer 911.	Dispatchers will answer all 911 calls in under 10 seconds.	On Target	93%	92%	98%	98%

ANALYSIS - DISPATCH OPERATIONS

After reviewing our call volume, we are trending downward just slightly for calls for service. I project our call volume to be slightly less than in past years. Our dispatch and answer times remain the same as that is the standard.

PROGRAM DESCRIPTION - QUALITY ASSURANCE

Activities that ensure quality outcomes, industry standard practices and assessment.

TARGET POPULATION

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

STRATEGIC PRIORITY

Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of Call Reviews Completed (Non-EFD Calls)	New Measurement	1,546	5,000	3,500
	Number of Emergency Fire Dispatch (EFD) Audits completed	New Measurement	431	2,000	1,500

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Call Review - Achieve high percentage of the entire call review.	Our team reviews calls on a weekly basis using a standard guideline. The guideline provides a score, based on how they review/evaluate the call, and indicates overall how well the dispatcher processed the call.	↔Static	New Measurement	90%	95%	95%
OUTCOME	EFD Reviews - Percentage of calls that receive compliance.	Using an online software program, our team reviews a certain percentage of fire calls that dispatchers take. This review provides a score and indicates how compliant the dispatcher was in following the directed protocols and guidelines.	↔Static	95.8%	82%	80%	75%
EFFICIENCY	Percentage of total call volume reviewed.	Provides a random selection of calls for our staff to review, so we have a variety of dispatchers and different types of calls to fill in our data. More reviews are ideal, but we believe 10% of all calls being reviewed is a good overview at this time to start.	On Target	New Measurement	30%	25%	15%

ANALYSIS - QUALITY ASSURANCE

We currently have been revamping our QA program by making it more streamlined and consistent. We currently have only one QA personnel and this is a big undertaking. After reviewing our trending, I feel that lowering the projections will allow us to be more on target for FY27.

PROGRAM DESCRIPTION - RECRUITMENT, TRAINING, AND DEVELOPMENT

Activities that on-board and train new employees, and ensure the ongoing development of existing employees.

TARGET POPULATION
- All SECC employees

STRATEGIC PRIORITY
Departmental

ANNUAL MEASURES		2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Current Trainees	6	8	3	5
	Hours of new recruit training	1,440	5,326	1,440	1,440
	Required hours of continuing education/training per dispatcher	20	20	22	22
	# of applicants per hiring round	New Measurement	196	100	3

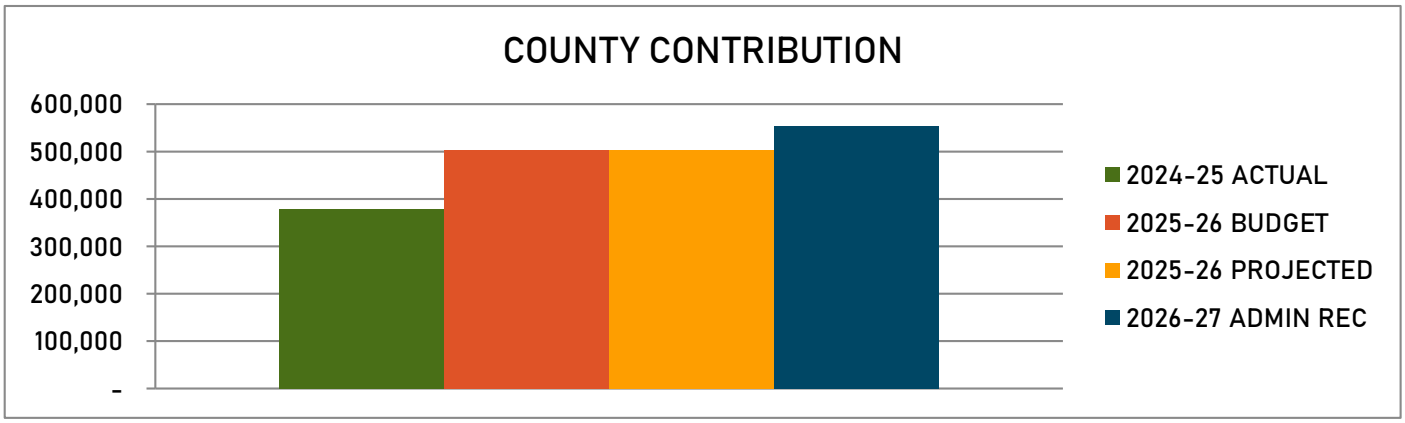
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Maintain the number of continuing education hours for the entire center.	All continuing education hours are logged, whether outside training, classes taken while working, or training provided at work. These are required by the state and to maintain dispatcher certification.	On Target	New Measurement	1,890	720	720
OUTCOME	Improve/Maintain Success Rate for Trainee Program.	We typically hire 3 trainees at a time with the goal that all complete training. Training is 9-10 months. The success rate is about 70%; while we strive for 100%, it isn't always obtainable; dispatch isn't suited for all individuals.	On Target	New Measurement	50%	80%	80%
COST	Total (approximate) Training Cost, per single Trainee, from hire to completion of training.	The Director and Training Manager will monitor the approximate cost to onboard a single trainee, and look for ways to improve on cost savings while not jeopardizing the trainee's training.	On Target	New Measurement	New Measurement	$82 per Trainee	$82 per Trainee

ANALYSIS - TRAINING PROGRAM

We just hired three new dispatchers to start in FY26. We intend to hire a few more dispatchers mid-FY27. We have been struggling with retaining our trainees, so we have been trying out different approaches to retain them. We are hopeful this round will be better.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Emergency Preparedness (480)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
EMA Director	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00
Emergency Management Planning Specialist	1.20	1.20	1.20	1.20	1.20	1.20
Emergency Services Data Analyst	0.50	0.50	0.50	0.50	0.50	0.50
Emergency Management Specialist	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	4.70	4.70	4.70	4.70	4.70	4.70
REVENUE SUMMARY:						
Intergovernmental	$ 597,247	$ 64,500	$ 39,000	$ 99,307	$ 64,000	$ 64,000
County Contribution	355,000	379,125	503,755	503,755	553,755	553,755
Charges for Services	442	778	15,000	15,000	15,000	15,000
Use of Money & Property	10,872	16,655	7,800	7,800	2,500	2,500
Fines & Forfeitures	65,775	96,635	72,320	112,320	213,770	213,770
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES	$ 1,029,336	$ 557,693	$ 637,875	$ 738,182	$ 849,025	$ 849,025
APPROPRIATION SUMMARY:						
Salaries	$ 257,815	$ 255,819	$ 350,600	$ 352,000	$ 372,200	$ 372,200
Benefits	118,073	93,920	161,400	161,400	154,450	154,450
Capital Outlay	545,034	2,930	8,500	111,000	30,000	30,000
Purchase Services & Expenses	$74,139.05	$72,166.25	$107,475.00	$134,575.00	$308,325.00	$308,325.00
Supplies & Materials	9,409	8,707	9,900	9,900	14,050	14,050
Other Financing	-	-	-	-	-	-
TOTAL APPROPRIATIONS	$ 1,004,470	$ 433,542	$ 637,875	$ 768,875	$ 879,025	$ 879,025

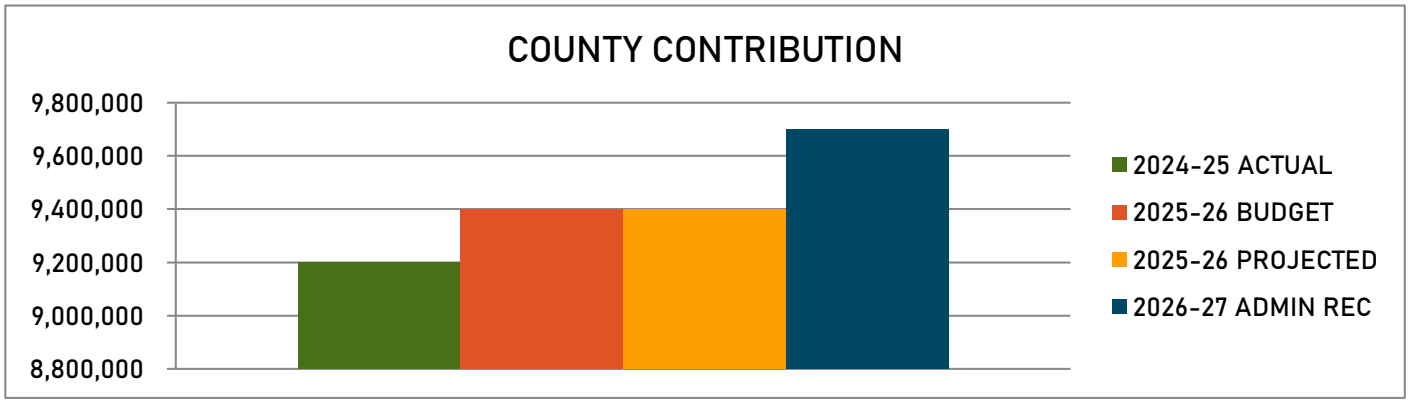
This Departmental program supports the outcomes associated with the Public Safety and Legal Services functional area.



The FY27 county contribution to EMA has increased by $50,000, and appropriations are expected to increase by $110,000 in FY27.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Scott Emergency Comm Center (489)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
805-A SECC Director	1.00	1.00	1.00	1.00	1.00	1.00
505-A Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00
332-A Technology Systems Specialist	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Training Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Quality Assurance Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Emergency Services Data Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Shift Supervisor	6.00	6.00	6.00	6.00	6.00	6.00
Dispatchers	42.00	42.00	42.00	42.00	42.00	42.00
Warrant Clerk	2.10	2.50	2.50	2.50	2.50	2.50
Public Safety Dispatcher Part-time	2.00	2.00	2.00	2.00	2.00	2.00
Public Safety Call Taker Part-time	0.40	0.40	0.40	0.40	0.40	0.40
TOTAL POSITIONS	60.50	60.90	60.90	60.90	60.90	60.90
REVENUE SUMMARY:						
Intergovernmental	$ 1,079,624	$ 9,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000
Charges for Services	-	59,400	40,000	40,000	45,000	45,000
Use of Money and Property	226,406	255,241	135,300	160,900	121,000	121,000
Fines & Forfeitures	142	60	300	300	300	300
SUB-TOTAL REVENUES	$ 1,306,171	$ 323,701	$ 187,600	$ 213,200	$ 178,300	$ 178,300
Scott County Contribution	8,820,000	9,200,000	9,400,000	9,400,000	9,700,000	9,700,000
Bond Financing	-	-	-	-	-	-
TOTAL REVENUES	$ 10,126,171	$ 9,523,701	$ 9,587,600	$ 9,613,200	$ 9,878,300	$ 9,878,300
APPROPRIATION SUMMARY:						
Salaries	$ 3,949,249	$ 4,171,655	$ 4,340,000	$ 4,340,000	$ 4,652,000	$ 4,652,000
Benefits	1,479,331	1,619,823	1,896,949	1,896,949	1,811,750	1,811,750
Capital	419,825	86,952	1,057,000	1,057,000	945,000	945,000
Purchase Services & Expenses	2,183,790	2,415,200	2,365,200	2,342,750	2,678,250	2,678,250
Supplies	27,144	26,091	31,595	26,295	76,000	76,000
Debt Services	739,200	750,750	761,400	761,400	776,150	776,150
TOTAL APPROPRIATIONS	$ 8,798,539	$ 9,070,470	$ 10,452,144	$ 10,424,394	$ 10,939,150	$ 10,939,150

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



The FY27 county contribution to SECC is expected to increase by $300,000, and appropriations are expected to increase by $514,756 in FY27.

County Library

Tricia Kane, Director

MISSION STATEMENT

The Scott County Library System brings information, ideas, learning, and creativity to all corners of the community, expanding possibilities and enriching lives both within and beyond our walls.

GOALS & OBJECTIVES

MANAGEMENT GOAL Provide exceptional library services.

- Offer a variety of library materials, information, and programming for people of all ages.

MANAGEMENT GOAL Engage our community.

- Tell the library story in a variety of formats and reach our residents using numerous platforms.

PROGRAM DESCRIPTION - LIBRARY SERVICES

The Scott County Library System was established to provide library services to those residents of Scott County who live outside of the city limits of Bettendorf, Davenport and LeClaire.

TARGET POPULATION

- Those residents of Scott County who live outside of the city limits of
- Bettendorf, Davenport, LeClaire and New Liberty.
- All those who visit and work in Scott County.

STRATEGIC PRIORITY

Departmental

PERFORMANCE INDICATORS

Exceeds Target
On Target
↔Static
Below Target

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Provide access to physical locations throughout the County	157,643	154,575	162,500	160,000
	Library cardholders	15,294	15,999	15,650	15,700

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Provide access to digital materials.	Maintain digital databases and services.	On Target	107,029	105,710	150,000	160,000
OUTCOME	Appropriations from Scott County.	Operate within established budget.	On Target	$590,646	$602,459	$623,545	$645,369

ANALYSIS - LIBRARY SERVICES

The Library will work to expand and increase collections and the variety of formats to reach existing and new users; to provide access and expand awareness of digital resources to increase the library reach; to increase outreach visits and community presence using our staff and bookmobile; and to analyze usage of resources and make decisions on what to expand within the budgetary constraints.

PROGRAM DESCRIPTION - ENGAGE OUR COMMUNITY

We strive to tell the library story in a variety of formats and reach our community using numerous platforms.

TARGET POPULATION

- Those residents of Scott County who live outside of the city limits of Bettendorf, Davenport, LeClaire and New Liberty.
- All those who visit and work in Scott County

STRATEGIC PRIORITY

Departmental

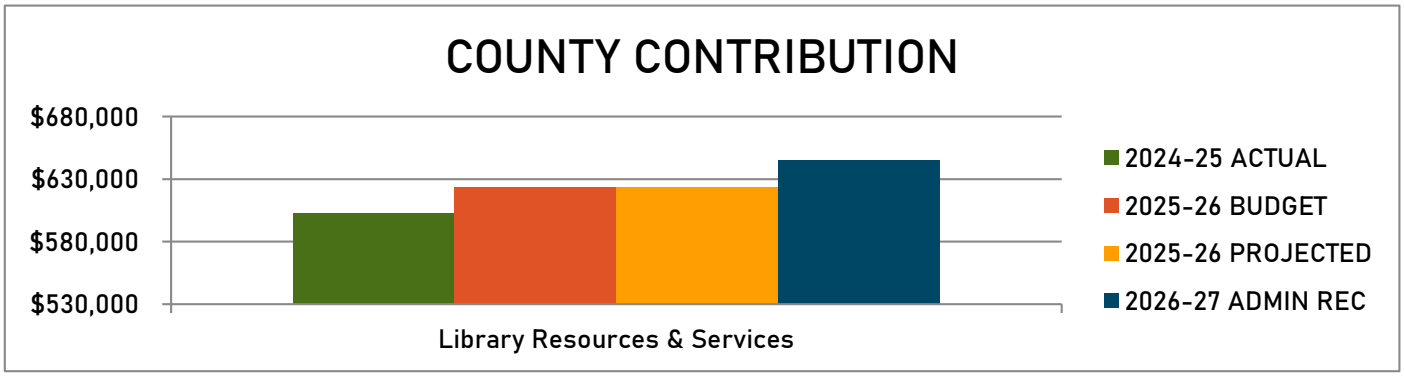
ANNUAL MEASURES				2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Provide access to physical locations throughout the County			80,849	95,223	89,500	89,500
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Provide a variety of programming options.	Program attendance.	On Target	32,453	35,573	27,000	35,000
OUTCOME	Provide relevant and current web presence.	Maintain accessible and secure website with access to resources.	On Target	117,658	119,966	120,000	125,000
OUTCOME	Serve as a resource of information.	Number of customer service contacts.	On Target	16,436	20,959	19,000	25,000

ANALYSIS - ENGAGE OUR COMMUNITY

The Library's goals for FY27 is to continue tracking and monitoring attendance at buildings; to create and implement programming at all sites and analyze attendance; to utilize the library website as a resource of library materials and services; and to track the engagement of users.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Library Resources & Services (67.1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
Library Director	1.00	1.00	1.00	1.00	1.00	1.00
Business Office and Information Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Technical Services Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Youth Services Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Public Services Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Outreach Services Librarian	1.00	1.00	1.00	1.00	1.00	1.00
Programming Associate	1.00	1.00	1.00	1.00	1.00	1.00
Technical Services/Information Librarian	1.00	0.60	0.60	0.60	0.60	0.60
Clerks	1.25	2.90	2.90	2.90	2.90	2.90
Library Page	1.00	0.60	0.60	0.60	0.60	0.60
Van Driver	1.00	0.50	0.50	0.50	0.50	0.50
Branch Associates	3.94	2.88	2.88	2.88	2.88	2.88
Public Services Associate	1.10	0.70	0.70	0.70	0.70	0.70
TOTAL POSITIONS	16.29	15.18	15.18	15.18	15.18	15.18
REVENUE SUMMARY:						
Grants and Reimbursements	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental - Other Communities	655,170	667,372	730,942	730,942	751,336	751,336
Charges for Services	8,845	10,011	7,500	8,000	8,500	8,500
Miscellaneous	64,404	48,396	14,500	36,360	11,500	11,500
SUB-TOTAL REVENUES	$ 728,419	$ 725,779	$ 752,942	$ 775,302	$ 771,336	$ 771,336
Scott County Contribution	590,646	602,458	623,545	623,545	645,369	645,369
TOTAL REVENUES	$ 1,319,065	$ 1,328,237	$ 1,376,487	$ 1,398,847	$ 1,416,705	$ 1,416,705
APPROPRIATION SUMMARY:						
Salaries	$ 733,003	$ 792,342	$ 812,250	$ 820,509	$ 838,385	$ 838,385
Benefits	205,027	225,018	227,214	228,295	239,418	239,418
Capital Outlay	149,228	142,563	105,502	118,303	103,650	103,650
Purchase Services & Expenses	239,847	216,888	214,521	213,440	219,202	219,202
Supplies & Materials	24,507	18,679	17,000	16,000	16,050	16,050
TOTAL APPROPRIATIONS	$ 1,351,612	$ 1,395,491	$ 1,376,487	$ 1,396,547	$ 1,416,705	$ 1,416,705

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



Grow Quad Cities

Peter Tokar III, President & CEO

MISSION STATEMENT

The purpose of Grow Quad Cities is to promote the growth of the greater Quad Cities by showcasing the region as a premier business destination, serving as an expert resource for companies making location and expansion decisions and acting as a business advocate to align the region's public and private sector resources for the benefit of residents in the six-county region.

GOALS & OBJECTIVES

MANAGEMENT GOAL Staff

- Grow Quad Cities economic development professionals conduct the Services defined in the Services Agreement and serve as the lead contacts for business representatives hoping to locate or expand in the Quad Cities region.

MANAGEMENT GOAL Geography

- Grow Quad Cities' marketing service area includes a six county region: Henry, Mercer, and Rock Island Counties in Illinois and Clinton, Muscatine, and Scott Counties in Iowa.

MANAGEMENT GOAL Target Industries

- Grow Quad Cities shall target industrial, mixed use, and retail development targets. Industrial targets that align with regional economic assets include: Advanced Metals & Materials; Agricultural Innovation; Corporate Operation & Support Services; Defense; and Logistics.

PROGRAM DESCRIPTION - REGIONAL ECONOMIC DEVELOPMENT

Grow Quad Cities' core economic development and business growth programming includes attracting new investment and businesses, retaining and expanding businesses, and providing regional marketing.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

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

STRATEGIC PRIORITY
Organizational Efficiency

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Number of new businesses locating to the region	0	1	2	1
	Number of businesses retained and/or expanded	5	1	6	3
	Number of direct jobs announced (both new and retained)	212	97	300	150
	New direct payroll	$15,359,235	$1,224,160	$15,600,000	$8,250,000
	Average salary	$72,449	$55,643	$52,000	$55,000
	Economic Impact Calculated	$122,742,949	$5,608,573	$125,000,000	$66,100,000

	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Pipeline: Total of new projects identified. (Includes Business Attraction, Business Retention & Expansion)	Target: 50 per year.	On Target	94	85	50	50
OUTCOME	Pipeline: Total RFIs responded to	Target: reported as actual.	↔Static	35	36	25	25

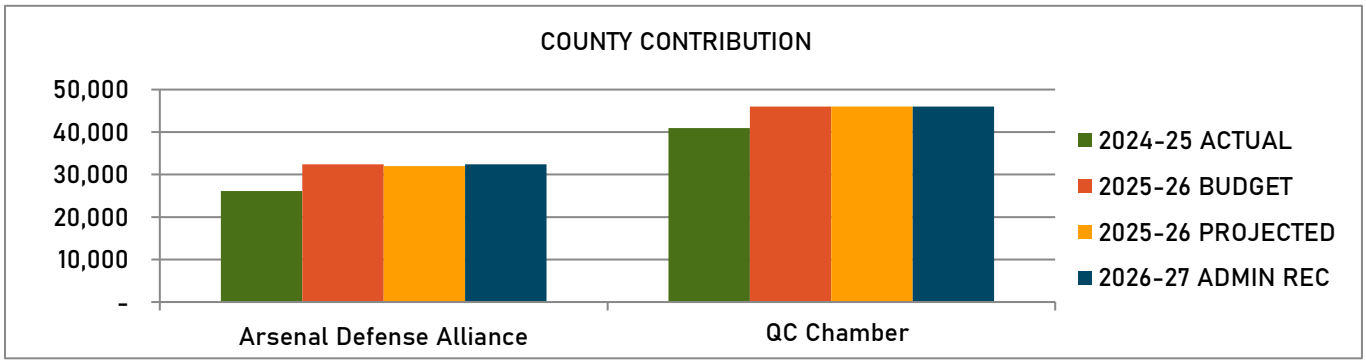
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Pipeline: Total active projects (Any project current and in play; includes BA and BRE)	Target: reported as actual.	↔Static	New Measurement	New Measurement	15	15
OUTCOME	Pipeline: Total resource assists (Includes technical assistance by Grow Quad Cities, referrals to resource service partners, business development, and financial assistance opportunities.)	Target: greater than 500 per year.	On Target	519	457	500	500
OUTCOME	Business Attraction: site selector news opens/website clicks by known site selectors.	Target: reported as actual.	↔Static	New Measurement	103/100	200/100	200/100
OUTCOME	Business Attraction: site selector, developer, and company decision maker conversations.	Target: 100 per year.	On Target	235	176	100	100
OUTCOME	Business Retention & Expansion: Conversations (virtual, survey, in-person) with existing companies.	Target: 500 per year.	On Target	551	498	500	500

ANALYSIS - REGIONAL ECONOMIC DEVELOPMENT

Our projections for FY27 take into consideration the economic slowdown we are in the midst of as of November 2025, as well as the uncertainty around tariffs where their full impact has not yet been seen.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Regional Econ Develop (1000, 4901, 4903)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
CEO	0.10	0.10	0.10	0.10	0.10	0.10
President	0.30	0.30	0.30	0.30	0.30	0.30
Vice-President	1.00	1.00	1.00	1.00	1.00	1.00
Business Attraction Staff	1.10	1.10	1.10	1.10	1.10	1.10
Administrative Secretary	0.60	0.60	0.60	0.60	0.60	0.60
Database Specialist	0.25	0.25	0.25	0.25	0.25	0.25
Accounting/HR/Admin Staff	0.50	0.50	0.50	0.50	0.50	0.50
Marketing Staff	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	4.85	4.85	4.85	4.85	4.85	4.85
REVENUE SUMMARY:						
Private Sector Members	$ 1,727,287	$ 1,738,540	$ 2,297,946	$ 718,250	$ 800,000	$ 800,000
Public Sector Members	482,438	476,315	491,714	496,717	558,826	558,826
Interest Revenue	132,531	203,681	70,000	4,688	5,000	5,000
Other	1,228,129	1,231,571	1,158,732	190,000	240,000	240,000
SUB-TOTAL REVENUES	$ 3,570,385	$ 3,650,108	$ 4,018,392	$ 1,409,655	$ 1,603,826	$ 1,603,826
Scott County Contribution Rock Island Arsenal Defense Alliance	17,400	26,100	32,400	32,000	32,400	32,400
Scott County Contribution Chamber Program Services	40,102	40,926	46,000	46,000	46,000	46,000
Scott County Contribution GDRC Supporting Services	-	-	-	-	-	-
TOTAL COUNTY CONTRIBUTION	$ 57,502	$ 67,026	$ 78,400	$ 78,000	$ 78,400	$ 78,400
TOTAL REVENUES	$ 3,627,887	$ 3,717,134	$ 4,096,792	$ 1,487,655	$ 1,682,226	$ 1,682,226
APPROPRIATION SUMMARY:						
Personal Services	$ 2,458,008	$ 2,697,039	$ 2,808,423	$ 1,186,225	$ 1,193,565	$ 1,193,565
Allocated Overhead	635,545	383,946	655,975	132,475	132,475	132,475
Total Direct Overhead	-	-	-	-	-	-
Total Business Attractions	252,776	304,369	370,940	361,232	384,595	384,595
TOTAL APPROPRIATIONS	$ 3,346,329	$ 3,385,354	$ 3,835,338	$ 1,679,932	$ 1,710,635	$ 1,710,635

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



Visit Quad Cities

Dave Herrell, Director

MISSION STATEMENT

Visit Quad Cities enhances the region's quality of life and creates economic development opportunities through tourism to inspire and build our Mississippi River regional destination.

GOALS & OBJECTIVES

MANAGEMENT GOAL Increase visitors to the Quad Cities Region

- Hotel/Motel taxes are an economic driver for the region. The more visitors that visit the region increases the hotel/motel taxes. Quad City residents will see reduced property taxes due to visitor spending in the region.

MANAGEMENT GOAL Make the Quad Cities region a great place to live and visit

- If we have a great place to live, we have a great place to visit.

MANAGEMENT GOAL Continue to follow the Tourism Master Plan

- The Tourism Master Plan is a guideline for our region to move tourism to the forefront.

PROGRAM DESCRIPTION - VISIT QUAD CITIES

The VQC increases visitor expenditures and overnight stays through strategic sales, marketing, and services. We promote and package the Quad Cities to attract and meet the needs of meetings, conventions, group tours, sporting events and competitions, special interest groups, and the leisure traveler. We are also a community liaison for enhancing the quality of life for current and potential new residents by supporting the development of new attractions, events, and special interests. Scott County residents benefit from increased hotel/motel tax revenues, sales tax revenues, food & beverage taxes, and gaming revenues and taxes. The increased expenditures received from visitors keep property taxes low. State tourism reports the benefit to each resident to be, on average, $1,200 less in property taxes every year.

PERFORMANCE INDICATORS
Exceeds Target
On Target
↔Static
Below Target

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

STRATEGIC PRIORITY
Departmental

	ANNUAL MEASURES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
WORKLOAD	Qualified leads from event planners	804	901	845	700
	Digital Impressions from marketing	33,373,665	21,925,748	23,000,000	24,000,000
	Website Visitation	1,212,172	415,785	375,000	425,000

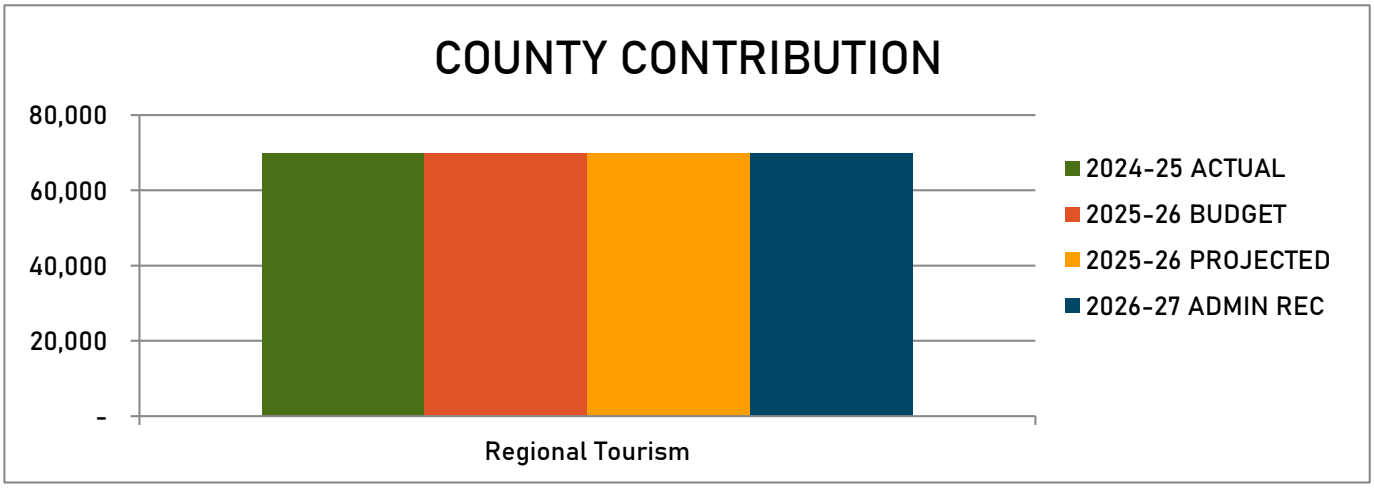
	ANNUAL MEASURES	EFFECTIVENESS	PERFORMANCE INDICATORS	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED	2026-27 PROJECTED
OUTCOME	Increase visitors to the Quad Cities.	Track hotel and motel tax and monitor increases and decreases over the previous fiscal year.	Exceeds Target	$7,028,045	$7,103,009	$7,168,606	$7,245,069
OUTCOME	Increase room nights booked.	Increase over the previous fiscal year.	Below Target	35,806	65,755	37,596	39,476

ANALYSIS - VISIT QUAD CITIES

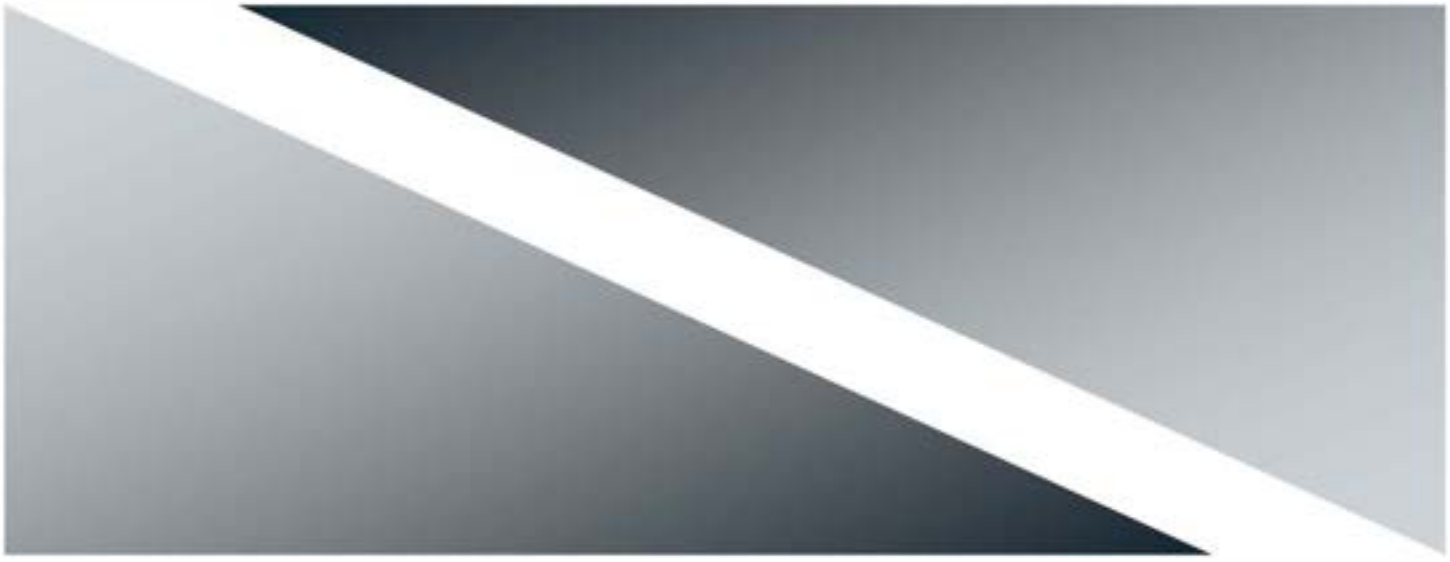
The Quad Cities will host a robust lineup of group business throughout 2026, bringing significant visitor volume and economic vitality to the region. Across sports, meetings, conferences, and conventions, the destination is projected to welcome nearly 60,000 attendees, generating more than 36,000 contracted room nights in area hotels and producing an estimated $23.4 million in direct economic impact. Major 2026 events include high-profile championships such as the American Cue Sports Midwest Championships, NJCAA DI Women's Golf Championships, and the NAIA Men's Golf National Championships. The year also features two city-wide conferences with SAFECON, hosted by the National Intercollegiate Flying Association and the Central States Shrine Association's National Convention. We'll also be welcoming back celebrated conferences like Gathering of the Green and Iowa League of Cities. All of these events will bring thousands of attendees to the region. Additionally, large-scale niche events such as the National Street Rod Association's Street Rod Nationals further elevate visitation, while national river cruise operators, including Viking River Cruises and American Cruise Lines, continue to bring consistent passenger traffic to River Heritage Park and the Quad Cities. Together, these events highlight the strength, diversity, and economic significance of group business in the Quad Cities throughout 2026.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY PROGRAM: Regional Tourism Development (54.1000)	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 PROJECTED	2026-27 REQUEST	2026-27 ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	12.00	11.00	12.00	12.00	12.00	12.00
REVENUE SUMMARY:						
Davenport	$ 375,000	$ 500,000	$ 475,000	$ 500,000	$ 500,000	$ 500,000
Bettendorf	364,257	438,441	330,000	425,000	425,000	425,000
Moline	308,248	368,652	400,000	375,000	375,000	375,000
Rock Island	46,785	82,867	70,000	70,000	70,000	70,000
East Moline	30,000	30,000	30,000	-	-	-
Rock Island County	61,767	79,071	80,000	65,000	65,000	65,000
Silvis	-	-	1,000	-	-	-
LeClaire	5,000	5,000	5,000	5,000	5,000	5,000
Carbon Cliff	5,000	5,000	5,000	5,000	5,000	5,000
Eldridge	3,000	3,000	3,000	3,000	3,000	3,000
State of Illinois/LTCB Grant	373,011	313,925	313,925	289,452	289,452	289,452
State of Illinois/Marketing Partnership Grant	25,000	-	25,000	-	-	-
State of Illinois/International Grant	5,192	41,100	-	-	-	-
Other Grants	301,010	225,000	137,951	200,000	200,000	200,000
Interest	5,657	4,847	5,200	-	-	-
Miscellaneous Income	367,658	85,111	57,300	275,000	275,000	275,000
Membership Income	53,423	-	55,000	-	-	-
Publications Income	-	5,790	-	-	-	-
Joint Projects Income	-	-	-	-	-	-
Corporate Donations	-	71,000	-	80,000	80,000	80,000
QC Sports Commission Income	146,434	142,642	125,700	56,250	56,250	56,250
SUB-TOTAL REVENUES	$ 2,476,442	$ 2,401,446	$ 2,119,076	$ 2,348,702	$ 2,348,702	$ 2,348,702
Scott County Contribution	70,000	70,000	70,000	70,000	70,000	70,000
TOTAL REVENUES	$ 2,546,442	$ 2,471,446	$ 2,189,076	$ 2,418,702	$ 2,418,702	$ 2,418,702
APPROPRIATION SUMMARY:						
Personal Services	$ 728,279	$ 798,951	$ 802,249	$ 815,000	$ 815,000	$ 815,000
Equipment	2,069	255	-	-	-	-
Expenses	1,707,439	1,490,847	1,493,001	1,401,700	1,401,700	1,401,700
Supplies	8,198	11,153	7,500	9,500	9,500	9,500
Occupancy	109,349	86,936	108,500	97,000	97,000	97,000
TOTAL APPROPRIATIONS	$ 2,555,334	$ 2,388,142	$ 2,411,250	$ 2,323,200	$ 2,323,200	$ 2,323,200

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



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Supplemental Information



Supplemental Information Index

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BASIS OF ACCOUNTING

Scott County's accounting system for budgeting purposes is on the modified accrual basis of accounting using governmental fund types. The State of Iowa does require that all budget amendments be enacted one month prior to the end of the fiscal year. Budgets are prepared using the same accounting basis and practices as are used to account for and prepare financial reports for the funds; thus, the budgets are presented in accordance with accounting principles generally accepted in the United States of America. Budget appropriations for Scott County governmental funds are projected on the modified accrual basis of accounting and full accrual for its enterprise fund. The state budget approval does not include enterprise funds.



Both the annual budget and preparation of the audited Annual Comprehensive Financial Report (ACFR) of the County are based on generally accepted accounting principles, include the same funds (other than the entity-wide funds included in the ACFR), and meet the criteria set forth by the Government Finance Officers Association for its Certificate of Achievement for Excellence in Financial Reporting.

For the governmental funds, the modified accrual basis of accounting is used as the budgeting purpose. Modified accrual accounting recognizes revenues when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period or soon enough after the end of the current period to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures are generally recorded when a liability is incurred; however, debt service expenditures, compensated absences, claims, and judgements are recorded only when payment is due. A difference for the Golf Course Fund and MEDIC EMS Fund is that capital expenditures are recorded as an asset and are depreciated as a non-cash expense over the lives of those assets. Additionally, the Golf Course, and MEDIC EMS funds recognize long term changes to compensated absences, pension, and OPEB expenses as they occur rather than when paid.

For budgeting purposes, any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget should be considered a major fund. The format includes basic fund types as follows:

MAJOR GOVERNMENTAL FUNDS (budgeted):

- **General Fund –** This fund accounts for all transactions of the County that pertain to the general administration of the County and the services traditionally provided to its citizens. This includes law enforcement services, legal services, emergency services, juvenile justice administration services, physical health services, services to the poor, services to military veterans, services to the elderly, environmental quality services, conservation and recreation services, animal control services, county development services, representation (election) services, state administrative services, and various interprogram services such as

- **Special Revenue Funds –** These funds are utilized to account for revenues derived from specific sources which are usually required by law or regulation to be accounted for as separate funds. For Scott County, these funds include the American Rescue Plan Act Fund, the Rural Services Basic Fund, and the Secondary Roads Fund.
- **American Rescue Plan Act (ARPA) Grant Fund –** This fund accounts for the restricted special revenues of the American Rescue Plan Act (ARPA). The ARPA Fund is a special revenue fund.
- **Secondary Roads Fund –** To account for state revenue allocated to the County to be used to maintain and improve the County's roads.
- **Debt Service Fund –** This fund accounts for the accumulation of revenues for and payment of principal and interest on general obligation long-term debt.
- **Capital Projects Fund –** These funds are utilized to account for financial resources to be used for the acquisition or construction of capital facilities or other major fixed assets or one-time uses of funds.

NONMAJOR GOVERNMENTAL FUNDS (budgeted; special revenue funds):

- **Opioid Settlement Fund –** To account for litigation settlement revenue allocated to the County to be used to prevent opioids and to care for individuals impacted by opioids.
- **Rural Services Fund –** To account for taxes levied to benefit the rural residents of the County.
- **Recorder's Record Management Fund –** To account for the added fee collected for each recorded transaction to be used for the purpose of preserving and maintaining public records.



BUSINESS–TYPE ACTIVITIES FUND (budgeted county, not state):

These funds are utilized to account for operations and activities that are financed or operated in a manner similar to the private business enterprise, where the cost of providing goods and services to the general public on a continuing basis is expected to be recovered primarily through user charges. The County accounts for its Glynns Creek Golf Course at Scott County Park through the Non-Major **Golf Course Enterprise Fund**. The County accounts for ambulance services through the **MEDIC EMS Enterprise Fund**.

The accounting of financial activities for the County and the budget appropriation process are additionally maintained in groups according to classifications required by the State of Iowa. Revenues are credited to individual fund types while expenditures are recorded according to service areas within specific funds for budgetary control purposes. This budget document was prepared according to these criteria. The following service areas are included in the budget:

- Public Safety and Legal Services
- Public Safety and Legal Services—Ambulance
- Physical Health and Social Services
- County Environment and Education Services
- County Environment and Education Services—Golf
- Roads and Transportation Services
- Government Services to Residents
- Administration (interprogram) Services
- Debt Service
- Capital Projects



The blended component units of the County, the Scott Emergency Communication Center and the Public Safety Authority, and the discretely presented component units of the County, the Emergency Management Agency and the County Library, are not included in this budget document. Funding for these entities are treated as authorized agencies and expenditures of the County Budget. The component unit entities have separate budgeting processes and supervisory boards which are not included the County's budget making process.

In addition to the component units, Internal Service Funds—the Health Insurance Fund and Dental Insurance Fund—and Custodial Funds—the Taxing District Funds, E911 Fund, City Assessor Fund, County Assessor Fund, Jail Inmate Fund, Rivershare Fund, County Recorder Custodial Fund, Tax Sale Redemption Fund, Eastern Iowa Mental Health and Disabilities Fund, Community Services Fund, County Sheriff Custodial Fund, and City Special Assessments Fund—are not budged by the Board of Supervisors.

SCOTT COUNTY, IOWA | BUDGET CALENDAR

	Board of Supervisors	County Administration	Citizens & State	Departments & Authorized Agencies
July	Fiscal Year: July 1, 2026 – June 30, 2027			
August	Strategic Planning			
September	Identification of specific areas to be reviewed in upcoming budget process. Short and long term goals			Develop initial revenue estimates
October	Set Budget Parameters and Strategic Plan			Develop and submit operating and capital requests
November		Development of Salary and Benefit estimates	Discussions with Board and County Administration for new funding requests	
December	Development of Capital requests and planning			
January		Presentation of Administration's recommendation of the proposed budget and maximum tax levy		
February	Board reviews operating and capital budgets; adopts maximum tax levy; available via Webex			
March	Board reviews operating and capital budgets; adopts maximum tax levy; available via Webex		Public Hearing tax levy; available via Webex. Notice of tax levy hearing mailed to parcel owners	Supports budget discussions.
April	Adoption of **Budget** by resolution	Review budget amendment needs	Public Hearing on budget; available via Webex. Certification by Auditor	
May	Adopt Budget **Amendment** by resolution; available via Webex	Prepare final budget document. Propose budget amendment for current year	Budget Certification by State. Public Hearing on Amended Budget; available via Webex	
June	Set appropriations and authorized position levels for ensuing fiscal year			

BUDGET PREPARATION PROCESS

The preparation of Scott County's budget involves the interaction of County departments, authorized agencies, boards and commissions, the Board of Supervisors, and the general public. This process begins with the initial distribution of budget materials to departments and authorized agencies and is completed with the Board of Supervisors certification of a budget for the upcoming fiscal year. **Bolded** text is visualized in the budget calendar. Beginning in calendar year 2020, the County began broadcasting committee of the whole meetings, budget meetings, and the Board of Supervisor meetings using Webex, a telecommunications software. After the meeting is complete, the recorded session is available on the County website. During the meeting, the public can access the Board through public comment via a telephone or computer / mobile device.



The County's budgetary process begins ten months prior to July 1st, the beginning of the County's fiscal year. In **August**, the Board of Supervisors starts a **strategic planning** update to identify goals and outcomes for the long-, medium-, and short-term. In **September,** the Board of Supervisors identifies specific areas to be reviewed by staff during the upcoming budget preparation process (**Identification of short- and long-term goals for discussion)**. Staff develop early **revenue estimates**. In early **October,** the Board of Supervisors meets with the County Administrator and the Director of Budget and Administrative Services to identify **specific areas to be reviewed during the budget process**. They also set **parameters** for increases for all departments and authorized agencies. These specific areas of review are then given to department heads and agency directors to keep in mind as they prepare their budget requests for the ensuing year. The **Strategic Plan** is approved in October. At the end of October, **Budget Planning Manuals** and appropriate worksheets are distributed to department heads and authorized agency directors. The Budget Planning Manuals identify the budgetary process and give specific directions on the process. Scott County's system includes the completion of several Budgeting For Outcomes (BFO) forms that are described in detail in the manual.

Scott County's budgetary process is on the County's ERP system, and consequently, historical data is available to the departments. The department's primary responsibility is to review the historical data in respect to services to be provided to the citizens of Scott County by the department. The Office of Administration and the Office of Human Resources provides **personnel and wage information**. The department head reviews the information to determine what level of appropriation will be required to provide the current level of services. Any additional service levels proposed to be provided to the general public at the request of either the department, County Administrator, or Board of Supervisors are identified and highlighted during the budget review process.

Additionally, while analyzing expenditure requirements in order to **support current service levels**, the department is also requested to **establish performance objectives** for the upcoming fiscal year. These performance objectives relate to the service levels currently provided by the department's programs.

Quarterly status reports on the progress being made toward the current year's performance objectives are also required and are forwarded to the Board of Supervisors throughout the fiscal year for their review and information. The County's Budgeting for Outcome system is further explained at the end of this budget preparation process discussion.

In regard to goals and objectives, the Board of Supervisors, during their work sessions every other year, discusses and identify objectives. These biennial objective issues are reviewed mid-term for possible changes or refinements. A complete listing of the target issues appears in the Board Chairman and County Administrator's budget message included in the budget document.

Department requests for appropriations are submitted to the Office of Administration for initial review by the end of **November**. The departments consult with the appropriate boards and commissions in developing the budget as it relates to service levels. Staff further allocate expenditures by sub-object type. The department heads meet with the County Administrator, the Director of Budget and Administrative Services, and the department's assigned budget analyst during the remainder of **December** and the first part of **January** regarding the proposed budgets. The Office of Administration prepares revenue estimates from input from the respective departments. Each department is required to submit potential revenue estimates for their programs. The Office of Administration estimates general revenues such as those from the State and Federal government, and lastly determines the County's taxing ability. A preliminary budget is discussed with the County Administrator. This preliminary budget reflects the budget requests as submitted by the departments and adjusted by the County budget team in relation to revenue projections.



The County Administrator presents to the Board of Supervisors a balanced budget in late **January.** The Board of Supervisors receives information that includes the budget message from the County Administrator, various schedules dealing with taxation and property valuations, proposed revenue schedules, expenditure schedules, and a summary of department programs as they pertain to the proposed budget. Copies of the initial proposed budget as presented to the Board of Supervisors are available at the County Auditor's Office and County website for citizen review.

The summary information for the departments includes a history of financial data in addition to a revised estimate for the current year and the proposed budget for both expenditures and revenues. Additionally, a brief description of the program is presented with other program performance indicator information as it applies to the budget. Any changes from the current year to the proposed year are also noted. Of special importance is the inclusion of the performance objectives for the programs within each department.

The month of **February** is basically devoted to discussions with the Board of Supervisors. At the Board's first two **budget work sessions, the overall impact of the expenditures are reviewed** along with the potential property tax changes and other revenue adjustments.



In addition, each board member identifies other budget issues and policy matters based on budget discussions or their own review of the budget materials. These budget issues then become subsequent agenda items at future budget sessions until all are resolved.

These sessions—similarly to the goals and objectives sessions of the Board of Supervisors during **January**—are open to the general **public**. By broadcasting budget meetings through Webex meeting management software, the public has the opportunity to give feedback through virtual meetings. Additionally, the public interaction with Board of Supervisor members, other elected officials, and and department heads can influence the budget development.

After the general budget meetings with County staff and department/agency directors as necessary, the Board of Supervisors meets to discuss the County's services and items of concern regarding the operation of the County. The Board of Supervisors identifies items that they had previously discussed, which were to be considered as additions or deletions to the proposed budget. The Board then has the task of weighing certain services or programs within the organization in light of available resources. After the Board of Supervisors agrees upon a proposed level of services, and likewise an appropriation level, the Board sets a public hearing of maximum tax levy. In **March**, the County must present a maximum tax levy for the General Fund and Rural Services Fund before setting the public hearing. Notice of the **public hearing** is posted in the local official newspapers, and a summary of the proposed tax levy is included in the publication. A mailing to all property tax owners is complied by the County Auditor's Office and mailed on behalf of all cities, schools, and the County by March 15. The hearing must occur after the mailing, no earlier than March 20.



After the tax levy hearing, another notice of budget **public hearing** is made in the local official newspapers and a summary of proposed expenditure and revenue levels is included in that publication. According to state law, the tax rate cannot be increased after publication of the proposed expenditure levels or the proposed maximum levies for the public hearing. Department/agency requests are always used as a basis of publication. During the public hearing, citizens are given the opportunity to voice their objections or support of the proposed budget as presented. After the public hearing, the Board of Supervisors considers any comments made and then act upon the approval of the budget.



The Board officially authorizes by resolution to certify with the County Auditor and the State Office of Management the adopted budget for the upcoming year on or before the state law deadline of **April 30th**. After certification, staff reviews the budget and detailed information changed in light of Board of Supervisors discussions. The **budget is subsequently printed and available for distribution**. The budget document then becomes an instrument and a guide for the Board and departments during the year for achieving goals and objectives and providing programs and services as described in the budget.

The budget document is drafted after the Board formally approves the state budget amounts by functional area, and it includes the narrative descriptions of the budget process.

Budget amendments normally occur twice during the current fiscal year. The first budget amendment is presented to the Board of Supervisors in **February** for approval with the upcoming fiscal year budget. A second amendment is recommended to the Board of Supervisors in **May** of the current year in order to close the fiscal year. Both amendments are designed to provide legal capacity of functional expenditures by category based upon current estimates. The level of budgetary control for each amendment process is on the functional level of the County's governmental functions. Departmental line item budgetary adjustments within a function may be made throughout the year so long as the total expenditures is not increased from the legally adopted budget.

SCOTT COUNTY'S BUDGETING FOR OUTCOMES BUDGET SYSTEM

Prior to fiscal year 1983-84, Scott County was accustomed to budgeting for total departments and authorized agencies. Beginning in FY 1984, the County introduced program performance budgeting. With performance-based budgeting, the County budgeted for departments, but each department divided its budget into functions or services, which are known as "programs." The performance-based budget had been in place at Scott County for over 30 years, with many departments using the same measurers for many years.

In 2009, the Board of Supervisors set a goal to revise their performance-based budget system. The County decided to adopt budgeting for outcomes (BFO) as their new budgeting method. Budgeting for outcomes challenges public leaders to determine what outcomes citizens most value, prioritize their tax dollars to purchase those results, and rethink the way their departments and agencies go about producing them. Our old performance-based budget system asked "What programs can we cut to keep the budget in balance?" The new budget method asks, "How can government increase the value it delivers to citizens with the money that is available?"

There are huge benefits of using the budgeting for outcomes method of budgeting. First, it allows the government to see or eliminate obsolete or low value activities. Next, it helps find money for important new investments or activities. If an investment is important, it will rise to the top of the list. Other spending with less value falls off the list. It ensures the general interest trumps special 'pet' projects. Outcome-based budgeting ensures accountability for performance; programs **must** deliver results or they do not get funded. It also talks about the budget in common sense terms, as traditional budgets are difficult for laypeople to read. BFO budgets are designed for anyone to understand, and they allow citizens to see exactly the services that its government provides with additional transparency.

What is an outcome?

It must be specific and address the customers' needs (internal or external)

It must be measurable

It must be aggressive but attainable

It must be result-oriented

It must have a deadline or timeline e.g. six months, one year, etc.

In order to change from traditional performance-based budgeting to outcome-based budgeting, departments had to change their thinking entirely. First, each department identified their services. This had never been done before. Next, departments identified outputs from our old budgeting system while some departments created new outputs. Next, departments aligned each service with a goal and program of the Board of Supervisors to ensure that the Board goals were reflected in the activities of the County departments. Then, each department identified outcome and effectiveness measures for each service. From this process, we have our new budgeting for outcomes for Scott County, first successfully implemented in FY12. The 2025 outcomes were redesigned to address workloads, efficiencies, outcomes, and cost. Additional analysis by program is included in the process. Results are reported to the Board of Supervisors on a quarterly basis.

FINANCIAL MANAGEMENT POLICIES

The following financial policies and relevant sections from the Code of Iowa have been adopted by the Scott County Board of Supervisors and have been developed and assembled here to provide guidance to the County's financial management system. The County's intent is to support a sound and efficient financial management system that best utilizes available resources and provides an acceptable service level to the citizens of Scott County. A Financial Review Committee (FRC), consisting of the County Director of Budget and Administrative Services, the Financial Management Supervisor in the Treasurer's Office, and the Accounting and Tax Manager in the Auditor's Office, advises the Board on various financial management improvement projects throughout the year.

The following policies are not intended to restrict the Board of Supervisors' authority in determining service needs and/or activities of the County. These financial policies do not limit the Board of Supervisors' ability and responsibility to respond to service delivery needs above or beyond these policies. The Board, as a policy-making group, is still accountable for the efficient and responsive operation of the County. The policies are to be reviewed, at minimum, every five years.

All policies are online at https://www.scottcountyiowa.gov/hr/policies

The following tables highlight key policies of the County or state code that influence the budget development:

Policy	Compliance Area	Adopted Date
04 D Classification and Compensation	Financial Planning; Expenditure	06/24/2021
09 I Hours of Work	Financial Planning; Expenditure	03/21/2022
10 J Overtime Compensation	Financial Planning; Expenditure	04/18/2019
16 P Insurance and Deferred Compensation	Financial Planning; Expenditure	04/15/2021
02 Cash Handling Policy (Cash Handling Policy)	Revenue	09/26/2024
05 Facility Charging for JDC	Revenue	07/23/2009
08 Homestead Tax Credits and Military Tax Exemptions	Revenue	09/01/2011
09 Credit Card and Check Acceptance	Revenue	04/18/2019
10 Property Capitalization and Inventory	Expenditure	09/26/2024
11 Purchasing	Expenditure	04/11/2024
12 Risk Management Claims Procession	Expenditure	02/27/2025
13 Tax Exempt Bonds Compliance	Revenue	02/14/2013
15 Tax Abatement on Exempt Properties	Revenue	04/15/2021
16 Vehicle Purchasing Maintenance	Expenditure	09/07/2017
18 Investment Policy (County Investment Policy)	Financial Planning; Revenue	07/23/2009
26 Purchasing Card	Expenditure	02/27/2025
29 Disposition of County Property	Financial Planning; Revenue	01/26/2017
30 Grant and Funding Assistance	Financial Planning; Revenue; Expenditure	08/04/2022
33 Budget and Financial Management (County Financial Management Policy)	Financial Planning; Revenue; Expenditure	09/26/2024

State Code	Compliance Area
24.3 Requirement of Local Budget	Financial Planning
24.14 Tax limited	Revenue
24.20 Tax rates final	Revenue
331.422, 331.423, 331.424 County Property Tax Levies, Maximums, and Supplemental levies	Financial Planning, Revenue
331.427 General Fund, **331.428** Rural Service Fund, **331.429** Secondary Road Fund, **331.430** Debt Service Fund, **331.431** Additional Funds	Financial Planning
331.434 County Budget—Notice and Hearing	Financial Planning, Revenue, Expenditure
331.435 Budget Amendment	Financial Planning, Revenue, Expenditure
331.437 Expenditures exceeding appropriations	Financial Planning, Expenditure

The following table highlights budget compliance and financial management policies for the FY27 Budget and FY25 Annual Comprehensive Financial Report:

Policy	Compliance Area	Complete / Evidence
Office of the Administrator	Develop budget / capital plan	FY27 Budget
Office of the Administrator	Authority to fill vacancies in authorized positions.	FY27 Budget – Authorized Positions
Budget and Financial Management	Property tax revenue collections will not generally exceed the cost of living of the previous year.	FY27 Budget – Stable Tax Rate
Budget and Financial Management	One-time or special purpose revenue will be utilized to fund capital expenditures or expenditures required by revenue.	FY27 Budget – Capital Plan; use of restricted resources
Budget and Financial Management	County Administrator will compile and submit to the Board of Supervisors a balanced budget by the first of February of each year.	FY27 Budget
Budget and Financial Management	Current County expenditures will be funded by current revenues unless specifically approved by the Board of Supervisors.	FY27 Budget
Budget and Financial Management	Capital Improvements will be identified on the basis of long-range projected needs rather than immediate needs.	FY27 Budget
Budget and Financial Management	The Board of Supervisors recognizes a commitment of County funds necessary to be awarded certain grants from the State.	FY27 Budget – Budget for Community Attraction and Tourism (CAT) Grants.

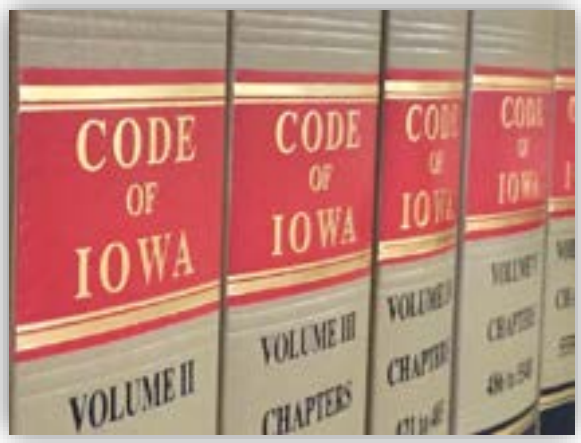
Policy	Compliance Area	Complete / Evidence
Budget and Financial Management	Long-term borrowing will only be utilized to fund capital improvements and not operating expenditures.	FY27 Budget
Budget and Financial Management	Quarterly financial statement reported on a budget basis will be presented to the Board of Supervisors on a regular basis.	Quarterly Reporting
Budget and Financial Management	The Annual Comprehensive Financial Report and accompanying audit opinion will be completed and submitted by December 31.	The FY25 Annual Comprehensive Financial Report was issued by December 31, 2025
Budget and Financial Management	Minimum year-end fund balances will be maintained for governmental and propriety fund.	The County met all minimum fund balances as of June 30, 2025

Chapter 3 of the Scott County Code creating the Office of the Administrator:

https://www3.scottcountyiowa.gov/board/pub/code/chapters/Chapter_03_-_Appointed_Officers_and_Departments.pdf

Excerpts from the Code of Iowa:

- Chapter 24—Local budget Law
- Chapter 31—County Home Rule
- Sections 421-437—County Levies, Funds, Budgets, and Expenditures



BUDGET AND FINANCIAL MANAGEMENT POLICIES

GENERAL POLICY

The following budget and financial policies have been developed to provide guidance to the County's budget and financial management system.

SCOPE

This policy is applicable to all offices and departments within Scott County government.

PURPOSE

The County's intent is to support a sound and efficient financial management system that best utilizes available resources and provides an acceptable service level to the citizens of Scott County. The following statements are not intended to restrict Scott County's authority in determining service needs and/or activities of Scott County. These financial policies do not limit the Scott County Board of Supervisors ability and responsibility to respond to service delivery needs above or beyond these policies. The Scott County Board of Supervisors as a policy making group is still accountable for the efficient and responsive operation of Scott County.

SPECIFIC POLICY PROVISIONS

ANNUAL BUDGET

1. The County shall adopt an annual budget for consideration by the Board of Supervisors. The Board shall adopt the budget by the current state due date of April 30, adhering to the State of Iowa publication and notices to taxpayers.

2. After the adoption of the state budget form, the County Administration Department will produce a public use budget document to explain the policies, operations, financial plan and communications to the public of the adopted budget. The budget document will be published 90 days after the state budget adoption.

REVENUE POLICY

1. Scott County will initiate efforts to maintain diversified and stable revenues in an attempt to limit the impact of short run fluctuations in any one revenue source.

2. Annual revenues will be estimated by an objective, and whenever possible analytical process.

3. Existing revenue sources will be re-examined with new revenue sources investigated during the annual budget preparation process.

4. Revenues may exceed expenditures if the fund balance of any funds needs to be increased to meet minimum balance requirements. Additionally, surplus fund balances may supplement revenues in order to fund onetime expenditures or capital costs.

5. Property tax revenue collections will be established through a tax levy rate for general operations which will not generally exceed the cost of living of the previous year.

6. In relation to enterprise funds which have been established to support expenditure levels, user fees and charges will be established to fund direct and indirect cost of the activity whenever feasible.

7. User fees in other governmental areas such as health and recreational services will be established at a level which will not inhibit participation by all.

8. All user fees and charges will be re-evaluated on an annual basis during the budget preparation process.

9. One-time or special purpose revenues such as grant funds will be utilized to fund capital expenditures or expenditures required by that revenue. Such revenues will generally not be used to subsidize reoccurring personnel, operating and maintenance costs and if approved will be qualified by stating such on-going program may be ended once grant funds or other revenue sources no longer exist.

10. Scott County will on a continuous basis seek methods to reduce the County's reliance on the property tax through seeking legislative support for additional hotel motel tax and for higher reimbursement rates or funding of state housed services, investigating additional non-property tax revenue sources, and encouraging the expansion and diversification of the County's tax base with commercial and industrial development.

OPERATING BUDGET / EXPENDITURE POLICY

1. The County Administrator will compile and submit to the Scott County Board of Supervisors a balanced budget by the first of March of each year.

2. The balanced budget will reflect expenditures which will not exceed estimated resources and revenues. Routine expenditures will not be greater than the previous year's expenditure level by more than the estimated annual percentage increase in the cost of living. The use of assigned or restricted fund balance is permitted to fund non-recurring expenditures.

3. The operating budget for Scott County will be developed and established on a service level basis. Any additions, deletions and/ or alterations in the operating budget will be related to services to be provided to the general public. Operating budget estimates are to include the costs of staffing and benefits.

4. The operating budget will emphasize productivity of human resources in providing services, efficient use of available revenue sources, and quality of services to be provided.

5. New service levels including requests from outside agencies for ongoing program support will be considered when additional revenues or offsetting reductions of expenditures are identified, and the new services fall within the broad framework of the County operation, or when such services are mandated by the State of Iowa or the federal government.

6. Requests for startup or pilot projects or programs with no more than a three year duration will be considered if it contributes to the economic vitality of the County and has more than 75% of the program costs funded by other sources. Projects or programs in economic development that are to be funded regionally by other local governments in collaboration with the County will be considered in annual requests.

7. Current County expenditures will be funded by current revenues unless specifically approved by the Board of Supervisors.

8. The County will avoid the postponement of current expenditures to future years, accruing future year revenues, or utilization of short term debt to fund operating expenditures.

9. The operating budget will provide funding for the on-going maintenance and replacement of capital assets and equipment. These expenditures will be funded from current revenues transferred to the Capital Improvement Funds.

10. Each year the County will revise current year expenditure projections during the succeeding year's budget preparation process. Costs of operating future capital improvements included in the capital projects budget will be included in the operating budget.

11. The County will participate in a risk management program to minimize losses and reduce costs. This program will protect the County against catastrophic losses through the combination of insurance, self-insurance and various federal and state programs. To be assured that the county continues to get the best rates from time to time the insurance will be bid through the Purchasing Division of Administration including the insurance consultant support services.

12. The County will maintain a budgetary control system to monitor its adherence to the approved operating budget.

13. All departments will have access to expense and revenue reports comparing actual revenues and expenditures to budgeted amounts. These reports will be updated through the financial management ERP system to allow departments to regularly review their financial position.

14. The County will consider the end of year fund balance equity and appropriately determine non-spendable, committed, restricted, and assigned fund balance. The County Administrator will consider assignments of fund balance at the end of the year and will include, but not limited to, future one time projects, risk management claims, capital projects, and health and dental insurance.

15. If an emergency is declared by the County Administrator, per policy 11 Purchasing Policy, purchases shall be allowable under current budgetary authority of the County. During the next budget amendment, the County will establish budgetary authority to meet the needs of the emergency. If the emergency occurs after the requisite time to legally amend the budget, the County shall minimize the budgetary impacts County-wide, and seek state approval for budgetary authority due to declared emergency.

CAPITAL IMPROVEMENT BUDGET POLICY

1. The County will make all capital improvements in accordance with the adopted Capital Improvement Program except for emergency capital improvements which are deemed necessary by the County staff and approved individually by the Board of Supervisors.

2. Capital improvements will be identified on the basis of long-range projected needs rather than on immediate needs in order to minimize future maintenance, replacement and capital costs.

3. A capital improvement program will be developed for a five-year period and updated annually.

4. Estimated costs of each capital improvement projected for each year will be included in the plan.

5. Revenue sources for capital improvements will be identified in the plan whenever possible.

6. Intergovernmental funding sources from the federal, state and private sector will be actively sought and used as available to assist in financing of capital improvements.

7. Future operating costs associated with the capital improvement will be projected and included as a part of the budget submission in the capital improvement budget. Operating costs will include the right to use assets (leases) and intangible assets (Subscription Based Information Technology Arrangements).

8. The County will consider an annual transfer, to occur in the following fiscal year, of General Fund assigned fund balance to the Capital Fund. The use of the assigned fund balance represents the use of one time funding on one time capital expenditures. The County may allocate $300,000 of prior year budgetary savings to the specific budgetary needs of the County Conservation Capital Budget. If the prior year does not allow for $300,000 budgetary needs, the amount may be reduced through a recommendation to the Board of Supervisors.

9. Bike Trail Funding.

- The Board of Supervisors supports the development and construction of bike trails that will connect communities within the County. The Board encourages state and federal legislators to fund grant opportunities to fund these bike trails. The Board will support grant applications to appropriate state and federal agencies for grant funding of these trails.

- The Board will participate in funding the local match grant requirement of bike trail development and construction that connect non-contiguous cities within Scott County. The Board will also consider allowing the use of the County's right of way for portions of proposed trails along County roads.

- The Board of Supervisors will fund 10% of the local match grant requirement (up to a 30% grant local match requirement). For example, if the grant award is for $1 million with a 30% local-70% federal/state split the County would fund $30,000 of the local match. If the same $1 million grant had a 40% local-60% federal/state split the County would still only fund $30,000 of the local match. If this is a multi-county grant application the 10% County local match funding amount will be based on the percentage of bike trail mileage in Scott County.

- The County encourages communities to secure additional local grant funding toward the local match requirement (i.e., riverboat grants, foundations, businesses, etc.). The County will not reduce its 10% local match commitment by any additional funding secured by the communities toward their 90% share of the local match.

- The County will not participate in any ongoing maintenance costs of the bike trails.

OUTSIDE FUNDING REQUESTS: Funding Requests From Outside Agencies

- Capital funding requests (greater than $15,000) from outside agencies will only be considered during the Board's regular annual budget review cycle.

- Said requests must be submitted to the County Administrator on or before December 1st for the following budget year.

- Said requests for the next fiscal year will only be accepted for consideration if the County's unassigned General Fund balance exceeds the minimum required level, 15% of operating expenses. (The 15% minimum required level shall be based on the audited beginning unassigned General Fund balance amount of the current fiscal year less any planned uses of fund balance included in the current fiscal year budget compared with current year budgeted general fund operating expenses).

- Said request shall describe the project in detail and shall include the following minimum information:

  ⇒Project impact on community (economic development, quality of life, etc.)

  ⇒Total cost of project

  ⇒% of request from County to total project cost

  ⇒Listing of other revenue sources

- The Board of Supervisors recognizes a commitment of county funds can be necessary from the County to be awarded certain grants from the State. Capital requests for infrastructure will only be matched if submitted to the State as a Community Attraction Tourism grant, a Resource Enhancement and Protection grant or similar state grant request. Funding is dependent on monies available in the designated project fund for these grant matches. The County must approve its commitment prior to the grant submittal to the State. The project must have a regional impact. An organization may apply for County participation mid-budget cycle if it fits within the capital grant funding currently budgeted by the County.

- Approved funding allotments will be made beginning with the next fiscal year being budgeted and after property taxes have been received in October, or as agreed upon by County administration, and may be made over a multiyear period.

- No allotment will be given until the requesting organization informs the County in writing that all funding commitments have been made and that the project has begun (this action must be completed prior to December 31st of the next fiscal year being budgeted, if not, the County's funding commitment will end). Note: Agencies may request an extension to this provision. The extension request should be submitted in writing detailing reasons for the extension and the extension timeframe requested.

- Any approved funding commitment from the County for a project should be considered final with no subsequent funding request to be made to the County on that project.

- Any future State action such as program funding reductions, increased unfunded State mandates, or the enactment of property tax limitation legislation may not allow the County to consider or, complete fulfillment of these types of capital funding requests.

DEBT ADMINISTRATION POLICY

1. The County will limit its long-term borrowing to capital improvements or projects which cannot be financed from current revenues or for which current revenues are not adequate.

2. Long-term borrowing will only be utilized to fund capital improvements and not operating expenditures.

3. The payback period of the bonds issued to fund a particular capital project will not exceed the expected useful life of the project.

4. It is recognized that the State of Iowa sets the debt limitation for municipalities at 5 percent of actual property valuation.

5. Whenever possible, special assessment, revenue bonds and/or general obligation bonds abated by enterprise revenues will be issued instead of general obligation bonds funded by property tax.

6. For those general obligation bonds issued and funded by property taxes, debt service and interest payment schedules shall be established whenever possible in such a manner to provide equalization of debt and interest payments each year for the life of the total outstanding general obligation bonds.

7. The County shall encourage and maintain good relations with the financial and bond rating agencies and prepare any reports so requested by these agencies. Full and open disclosure on every financial report and bond prospectus will be maintained.

FINANCIAL REPORTING POLICY

1. The County will establish and maintain a high standard of accounting practices and procedures which adhere to the concept of full and open public disclosure of all financial activity.

2. The accounting system will be maintained on a basis consistent with accepted standards for governmental accounting including generally accepted accounting principles (GAAP), generally accepted auditing standards (GAAS), and general accepted Government Auditing Standards (GAGAS).

3. Quarterly financial statements reported on a budget basis of accounting will be presented to the Board of Supervisors on a regular basis.

4. The County's independent public accounting firm will publicly issue an audit opinion regarding the financial statements to the County. The annual audit will be made available to the general public, bonding and financial consultants, and any other interested citizens and organizations. The annual audit will be posted on the county website.

5. The Annual Comprehensive Financial Report and accompanying audit opinion will be completed and submitted to the Board of Supervisors by December 31 and following the close of the preceding fiscal year.

6. The County will prepare a Popular Annual Financial Report, a report designed to assist those who need or desire a less detailed overview of the County's financial activities. The report shall be issued by December 31 of each year, or 30 days after the Annual Comprehensive Financial Report.

FUND BALANCE POLICY

Government Accounting Standards Board (GASB) has issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The Statement is effective for the County beginning with fiscal year ending June 30, 2011. The objective of this statement is to improve the usefulness and understandability of governmental fund balance information. The Statement provides more clearly defined categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The Statement impacts governmental fund types; however, in non-governmental funds, the County may decide to assign funds for specific purposes.

1. The fund balance will be reported in five categories: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

    a) Nonspendable Fund Balance – Amounts cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact.

    b) Restricted Fund Balance – Amounts are restricted by external parties (i.e. creditors, grantors, contributors) or laws / regulations of other governments or restricted by law through constitutional provisions or enabling legislation, such as an ordinance.

    c) Committed Fund Balance – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Supervisors. The formal action must occur prior to the end of the reporting period. The amount, which will be subject to the constraint, may be determined in the subsequent period.

    d) Assigned Fund Balance – Amounts constrained by the government's intent to be used for specific purposes that are neither restricted or committed. The intent can be expressed by the County Administrator.

    e) Unassigned Fund Balance – Is a residual classification for the general fund. The total fund balance less amounts categorized as non-spendable, restricted, committed and assigned equals unassigned fund balance. The general fund is the only fund that should report a positive unassigned fund balance amount. A negative unassigned fund balance is possible in other funds.

Minimum year-end fund balances will be maintained for all governmental and proprietary funds as follows:

Governmental Fund Types	**Minimum Fund Balance**
General	Unassigned, 15% of Annual Operating Expenses
Secondary Roads	Restricted, Between 5% & 10% of Annual Operating Expenses
ARPA Grant	Restricted, No Minimum Required
Opioid Settlement	Restricted, No Minimum Required
Rural Services	Restricted, $25,000 Minimum Required
Recording Management Fees	Restricted, No Minimum Required
Debt Service	Restricted, $25,000 Minimum Required
Capital Projects	Positive Assigned Fund Balance

Proprietary Fund Types	**Minimum Fund Equity**
Self-Insurance	$1,000,000 Minimum Balance
Golf Course	Positive Unrestricted Net Assets
MEDIC EMS	Positive Unrestricted Net Assets

2. Flow of Funds Policy: The County will spend the most restricted dollars before less restricted, in the following order:

1) Nonspendable (if funds become spendable)

2) Restricted

3) Committed

4) Assigned

5) Unassigned

24.1 Short title.
This chapter shall be known as the "Local Budget Law".

24.2 Definition of terms.
As used in this chapter and unless otherwise required by the context:

1. *"Book"*, *"list"*, *"record"*, or *"schedule"* kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in section 445.1.

2. The words *"certifying board"* shall mean any public body which has the power or duty to certify any tax to be levied or sum of money to be collected by taxation.

3. The words *"fiscal year"* shall mean the period of twelve months beginning on July 1 and ending on the thirtieth day of June. The fiscal year of cities, counties, and other political subdivisions of the state shall begin July 1 and end the following June 30.

4. The words *"levying board"* shall mean board of supervisors of the county and any other public body or corporation that has the power to levy a tax.

5. *"Municipality"* means a public body or corporation that has power to levy or certify a tax or sum of money to be collected by taxation, except a county, city, drainage district, township, or road district.

6. The words *"state board"* shall mean the state appeal board as created by section 24.26.

7. The word *"tax"* shall mean any general or special tax levied against persons, property, or business, for public purposes as provided by law, but shall not include any special assessment nor any tax certified or levied by township trustees.

24.2 A Budget statements to owners and taxpayers.

1. For purposes of this section only:

a. "Budget year" is the fiscal year beginning during the calendar year in which a budget is certified.

b. "Current fiscal year" is the fiscal year ending during the calendar year in which a budget for the budget year is certified.

c. "Effective property tax rate" means the property tax rate per one thousand dollars of assessed value and is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy divided by the total assessed value used to calculate taxes for the budget year.

d. "Political subdivision" means a school district, a county, or a city.

2.

a. On or before 4:00 p.m. on March 5 of each year, each political subdivision shall file with the department of management a report containing all necessary information for the department of management to compile and calculate amounts required to be included in the statements mailed under paragraph *"b"*. If a county or city fails to file all necessary information with the department of management by 4:00 p.m. on March 5, taxes levied by the county or city shall be limited to the prior year's budget amount.

b. Not later than March 15, the county auditor, using information compiled and calculated by the department of management under paragraph *"a"*, shall send to each property owner or taxpayer within the county by regular mail an individual statement containing all of the following for each of the political subdivisions comprising the owner's or taxpayer's taxing district:

(1) The sum of the current fiscal year's actual property taxes certified for levy for all of the political subdivision's levies and the combined property tax rate per one thousand dollars for such tax amount for the current fiscal year.

(2) The combined effective property tax rate for the political subdivision calculated using the sum of the current fiscal year's actual property taxes certified for levy for all of the political subdivision's levies under subparagraph (1).

(3) The combined amount of the proposed property tax dollars to be certified for all of the political subdivision's levies for the budget year and the proposed combined property tax rate per one thousand dollars for such levies.

(4) If the proposed property tax dollars specified under subparagraph (3) exceeds the current fiscal year's actual property tax dollars certified for levy specified in subparagraph (1), a detailed statement of the major reasons for the increase, including the specific purposes or programs for which the political subdivision is proposing an increase.

(5) For the budget for the fiscal year beginning July 1, 2024, an example comparing the amount of property taxes on a residential property with an actual value of one hundred thousand dollars in the current fiscal year and such amount on the residential property using the proposed property tax dollars for the budget year, including the percent change in such amounts. For the budget for fiscal years beginning on or after July 1, 2025, an example comparing the amount of property taxes on a residential property with an actual value of one hundred thousand dollars in the current fiscal year and one hundred ten percent of such amount on the residential property using the proposed property tax dollars for the budget year, including the percent change in such amounts.

(6) For the budget for the fiscal year beginning July 1, 2024, an example comparing the amount of property taxes on a commercial property with an actual value of one hundred thousand dollars in the current fiscal year and such amount on the commercial property using the proposed property tax dollars for the budget year, including the percent change in such amounts. For the

budget for fiscal years beginning on or after July 1, 2025, an example comparing the amount of property taxes on a commercial property with an actual value of three hundred thousand dollars in the current fiscal year and one hundred ten percent of such amount on the commercial property using the proposed property tax dollars for the budget year, including the percent change in such amounts.

(7) The political subdivision's percentage of total property taxes certified for levy in the owner's or taxpayer's taxing district in the current fiscal year among all taxing authorities.

(8) The date, time, and location of the political subdivision's public hearing required under subsection 4.

(9) Information on how to access on the political subdivision's internet site the political subdivision's statements under this section and other budget documents for prior fiscal years.

(10) A link to the department of management's internet site where the property owner or taxpayer may view an example of the statement and a brief explanation of the information included on the statement.

3. The department of management shall prescribe the form for the report required under subsection 2, paragraph *"a"*, the statements required to be mailed under subsection 2, paragraph *"b"*, and the public hearing notice required under subsection 4, paragraph *"b"*.

4.

a. Each political subdivision shall set a time and place for a public hearing on the political subdivision's proposed property tax amount for the budget year and the political subdivision's information included in the statements under subsection 2.The proposed property tax hearing shall be set on a date on or after March 20 of the budget year immediately preceding the budget year for which the tax is being proposed. At the hearing, the governing body of the political subdivision shall receive oral or written testimony from any resident or property owner of the political subdivision. This public hearing shall be separate from any other meeting of the governing body of the political subdivision, including any other meeting or public hearing relating to the political subdivision's budget, and other business of the political subdivision that is not related to the proposed property tax amounts and the information in the statements shall not be conducted at the public hearing. After all testimony has been received and considered, the governing body may decrease, but not increase, the proposed property tax amount to be included in the political subdivision's budget.

b. (1) If the political subdivision is a county, notice of the public hearing shall be published not less than ten nor more than twenty days prior to the hearing in the county newspapers selected under chapter 349.

(2) If the political subdivision is a city, notice of the public hearing shall be published pursuant to section 362.3 in a newspaper published at least once weekly and having general circulation in the city. However, if the city has a population of two hundred or less, publication may be made by posting in three public places in the city.

(3) If the political subdivision is a school district, notice of the public hearing shall be published not less than ten nor more than twenty days prior to the hearing in a newspaper published in the school district, if any, and if not, then in a newspaper of general circulation in the school district.

(4) Failure of a newspaper to publish a required notice under this paragraph shall not be considered a failure of a political subdivision to provide required notice under this paragraph if all of the following conditions are met:

(a) Notice of the public hearing was provided to each property owner and each taxpayer within the political subdivision in statements required under subsection 2, paragraph *"b"*.

(b) The political subdivision can demonstrate to the county auditor that the political subdivision provided sufficient time for the newspaper to publish the notice.

c. Notice of the hearing shall also be posted and clearly identified on the political subdivision's internet site for public viewing beginning on the date of the newspaper publication and shall be maintained on the political subdivision's internet site with all such prior year notices. Additionally, if the political subdivision maintains a social media account on one or more social media applications, the public hearing notice or an electronic link to the public hearing notice shall be posted on each such account on a date no later than the date of publication of the notice.

24.3 Requirements of local budget.

A municipality shall not certify or levy in any fiscal year any tax on property subject to taxation unless and until the following estimates have been made, filed, and considered, and for school districts, the individual statements have been mailed and public hearings held, as provided in this chapter:

1. The amount of income thereof for the several funds from sources other than taxation.

2. The amount proposed to be raised by taxation.

3. The amount proposed to be expended in each and every fund and for each and every general purpose during the fiscal year next ensuing, which in the case of municipalities shall be the period of twelve months beginning on the first day of July of the current calendar year.

4. A comparison of such amounts so proposed to be expended with the amounts expended for like purposes for the two preceding years.

24.4 Time of filing estimates.

The estimates required under section 24.3 and any other estimates required by law shall be made and filed a sufficient length of time in advance of any regular or special meeting of the certifying board or levying board, as the case may be, at which tax levies are authorized to be made to permit publication, discussion, and consideration of the estimates and action to be taken as provided in this chapter.

24.5 Estimates itemized.

The estimates required under this chapter shall be fully itemized and classified so as to show each particular class of proposed expenditure, showing under separate heads the amount required in such manner and form as shall be prescribed by the state board.

24.6 Emergency fund—levy.

1. A municipality may include in the estimate required, an estimate for an emergency fund. A municipality may assess and levy a tax for the emergency fund at a rate not to exceed twenty-seven cents per thousand dollars of assessed value of taxable property of the municipality. However, an emergency tax levy shall not be made until the municipality has first petitioned the state board and received its approval.

2.

a. Transfers of moneys may be made from the emergency fund to any other fund of the municipality for the purpose of meeting deficiencies in a fund arising from any cause. However, a transfer shall not be made except upon the written approval of the state board, and then only when that approval is requested by a two-thirds vote of the governing body of the municipality.

b. Notwithstanding the requirements of paragraph *"a"*, if the municipality is a school corporation, the school corporation may transfer money from the emergency fund to any other fund of the school corporation for the purpose of meeting deficiencies in a fund arising within two years of a disaster as defined in section 29C.2, subsection 4. However, a transfer under this paragraph *"b"* shall not be made without the written approval of the school budget review committee.

24.7 Supplemental estimates.

Supplemental estimates for particular funds may be made for levies of taxes for future years when the same are authorized by law. Such estimates may be considered, and levies made therefor at any time by filing the same, and upon giving notice in the manner required in section 24.9. Such estimates and levies shall not be considered as within the provisions of section 24.8.

24.8 Estimated tax collections.

The amount of the difference between the receipts estimated from all sources other than taxation and the estimated expenditures for all purposes, including the estimates for emergency expenditures, shall be the estimated amount to be raised by taxation upon the assessable property within the municipality for the next ensuing fiscal year. The estimate shall show the number of dollars of taxation for each thousand dollars of the assessed value of all property that is assessed.

24.9 Filing estimates—notice of hearing—amendments.

1.

a. Each municipality shall file with the secretary or clerk thereof the estimates required to be made in sections 24.3 through 24.8, at least twenty days before the date fixed by law for certifying the same to the levying board and shall forthwith fix a date for a hearing on the estimates, and shall publish such estimates and any annual levies previously authorized as provided in section 76.2, with a notice of the time when and the place where such hearing shall be held not less than ten nor more than twenty days before the hearing. Provided that in municipalities of less than two hundred population such estimates and the notice of hearing shall be posted in three public places in the district in lieu of publication. For any other municipality such publication shall be in a newspaper published in the municipality, if any, if not, then in a newspaper of general circulation in the municipality.

b. The department of management shall prescribe the form for public hearing notices for use by municipalities.

2. Budget estimates adopted and certified in accordance with this chapter may be amended and increased as the need arises to permit appropriation and expenditure during the fiscal year covered by the budget of unexpended cash balances on hand at the close of the preceding fiscal year and which cash balances had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended, and also to permit appropriation and expenditure during the fiscal year covered by the budget of amounts of cash anticipated to be available during the year from sources other than taxation and which had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended. Such amendments to budget estimates may be considered and adopted at any time during the fiscal year covered by the budget sought to be amended, by filing the amendments and upon publishing them and giving notice of the public hearing in the manner required in this section. Within ten days of the decision or order of the certifying or levying board, the proposed amendment of the budget is subject to protest, hearing on the protest, appeal to the state appeal board and review by that body, all in accordance with sections 24.27 through 24.32, so far as applicable. A local budget shall be amended by May 31 of the current fiscal year to allow time for a protest hearing to be held and a decision rendered before June 30. An amendment of a budget after May 31 which is properly appealed but without adequate time for hearing and decision before June 30 is void. Amendments to budget estimates accepted or issued

under this section are not within section 24.14.

24.10 Levies void.

The verified proof of the publication of the notice under section 24.9 shall be filed in the office of the county auditor and preserved by the auditor. A levy shall not be valid unless and until such notices are published, mailed, and filed. However, failure of an owner or taxpayer to receive a statement under section 24.2A shall not invalidate a levy.

24.11 Meeting for review.

The certifying board or the levying board, as the case may be, shall meet at the time and place designated in the notice published under section 24.9. At the meeting, any person who would be subject to the tax levy shall be heard in favor of or against the budget estimates and proposed levy or any part thereof.

24.12 Record by certifying board.

After the hearing has been concluded, the certifying board shall enter of record its decision in the manner and form prescribed by the state board and shall certify the same to the levying board, which board shall enter upon the current assessment and tax roll the amount of taxes which it finds shall be levied for the ensuing fiscal year in each municipality for which it makes the tax levy.

24.13 Procedure by levying board.

Any board which has the power to levy a tax without the same first being certified to it, shall follow the same procedure for hearings as is required of certifying boards under this chapter.

24.14 Tax limited.

A greater tax than that so entered upon the record shall not be levied or collected for the municipality proposing the tax for the purposes indicated and a greater expenditure of public money shall not be made for any specific purpose than the amount estimated and appropriated for that purpose, except as provided in sections 24.6 and 24.15. All budgets set up in accordance with the statutes shall take such funds, and allocations made by sections 123.17 and 452A.79, into account, and all such funds, regardless of their source, shall be considered in preparing the budget.

24.15 Further tax limitation.

No tax shall be levied by any municipality in excess of the estimates published, except such taxes as are approved by a vote of the people, but in no case shall any tax levy be in excess of any limitation imposed thereon now or hereafter by the Constitution and laws of the state.

24.16 Expenses—how paid.

The cost of publishing the notices and estimates required by this chapter, and the actual and necessary expenses of preparing the budget shall be paid out of the general funds of each municipality respectively.

24.17 Budgets certified.

1. The local budgets of the various political subdivisions shall be certified by the chairperson of the certifying board or levying board, as the case may be, in duplicate to the county auditor not later than April 30 of each year on forms, and pursuant to instructions, prescribed by the department of management.

2. One copy of the budget shall be retained on file in the office by the county auditor and the other shall be certified by the county auditor to the state board. The department of management shall certify the taxes back to the county auditor by June 15.

24.18 Summary of budget.

Repealed by 2022 Acts, ch 1021, §186.

24.19 Levying board to spread tax.

At the time required by law the levying board shall spread the tax rates necessary to produce the amount required for the various funds of the municipality as certified by the certifying board, for the next succeeding fiscal year, as shown in the approved budget in the manner provided by law. One copy of said rates shall be certified to the state board.

24.20 Tax rates final.

The several tax rates and levies of a municipality that are determined and certified in the manner provided in sections 24.1 through 24.19, except such tax rates and levies as are authorized by a vote of the people, shall stand as the tax rates and levies of said municipality for the ensuing fiscal year for the purposes set out in the budget.

24.21 Transfer of inactive funds.

Subject to the provisions of any law relating to municipalities, when the necessity for maintaining any fund of the municipality has ceased to exist, and a balance remains in said fund, the certifying board or levying board, as the case may be, shall so declare by resolution, and upon such declaration, such balance shall forthwith be transferred to the fund or funds of the municipality designated by such board, unless other provisions have been made in creating such fund in which such balance remains. In the case of a special fund created by a city or a county under section 403.19, such balance remaining in the fund shall be allocated to and paid into the funds for the respective taxing districts as taxes by or for the taxing district into which all other property taxes are paid.

24.22 Transfer of funds.

Upon the approval of the state board, it is lawful to make temporary or permanent transfers of money from one fund to another fund of the municipality. The certifying board or levying board shall provide that money temporarily transferred shall be returned to the fund from which it was transferred within the time and upon the conditions the state board determines. However, it is not necessary to return to the emergency fund, or to any other fund no longer required, any money transferred to any other fund.

24.23 Supervisory power of state board.
The state board shall exercise general supervision over the certifying boards and levying boards of all municipalities with respect to budgets and shall prescribe for them all necessary rules, instructions, forms, and schedules. The best methods of accountancy and statistical statements shall be used in compiling and tabulating all data required by this chapter.

24.24 Violations.
Failure on the part of a public official to perform any of the duties prescribed in chapter 73A, this chapter, section 8.39, and sections 11.1, 11.2, 11.4, and 11.5, constitutes a simple misdemeanor, and is sufficient ground for removal from office.

24.25 Reserved.

24.26 State appeal board.
1. The state appeal board in the department of management consists of the following:
a. The director of the department of management.
b. The auditor of state.
c. The treasurer of state.
2. The state board shall meet as necessary. The state board shall organize by the election from its members of a chairperson and a vice chairperson; and by appointing a secretary. Two members of the state board constitute a quorum for the transaction of any business.
3. The state board may appoint one or more competent and specially qualified persons as deputies, to appear and act for it at initial hearings. Each deputy appointed by the state board is entitled to receive the amount of the deputy's necessary expenses actually incurred while engaged in the performance of the deputy's official duties. The expenses shall be audited and approved by the state board and proper receipts filed for them.
4. The expenses of the state board shall be paid from the funds appropriated to the department of management.

24.27 Protest to budget.
1. Not later than May 10, a number of persons in any political subdivision equal to one-fourth of one percent of those voting for the office of governor, at the last general election in the political subdivision, but the number shall not be less than ten, and the number need not be more than one hundred persons, who are affected by any proposed budget, expenditure or tax levy, or by any item thereof, may appeal from any decision of the certifying board or the levying board by filing with the county auditor of the county in which the political subdivision is located, a written protest setting forth their objections to the budget, expenditure or tax levy, or to one or more items thereof, and the grounds for their objections. If a budget is certified after April 30, all appeal time limits shall be extended to correspond to allowances for a timely filing.
2. Upon the filing of a protest, the county auditor shall immediately prepare a true and complete copy of the written protest, together with the budget, proposed tax levy or expenditure to which objections are made, and shall transmit them forthwith to the state board, and shall also send a copy of the protest to the certifying board or to the levying board, as the case may be.

24.28 Hearing on protest.
The state board, within a reasonable time, shall fix a date for an initial hearing on the protest and may designate a deputy to hold the hearing, which shall be held in the county or in one of the counties in which the political subdivision is located. Notice of the time and place of the hearing shall be given by certified mail to the appropriate officials of the local government and to the first ten property owners whose names appear upon the protest, at least five days before the date fixed for the hearing. At all hearings, the burden shall be upon the objectors with reference to any proposed item in the budget which was included in the budget of the previous year and which the objectors propose should be reduced or excluded; but the burden shall be upon the certifying board or the levying board, as the case may be, to show that any new item in the budget, or any increase in any item in the budget, is necessary, reasonable, and in the interest of the public welfare.

24.29 Appeal.
The state board may conduct the hearing or may appoint a deputy. A deputy designated to hear an appeal shall attend in person and conduct the hearing in accordance with section 24.28. The deputy shall promptly report the proceedings at the hearing, which report shall become a part of the permanent record of the state board.

24.30 Review by and powers of board.
It shall be the duty of the state board to review and finally pass upon all proposed budget expenditures, tax levies, and tax assessments from which appeal is taken. The state board shall have power and authority to approve, disapprove, or reduce all such proposed budgets, expenditures, and tax levies so submitted to it upon appeal, as provided in this chapter; but in no event may it increase such budget, expenditure, tax levies or assessments or any item contained therein. The state board shall have authority to adopt rules not inconsistent with the provisions of this chapter, to employ necessary assistants, authorize such expenditures, require such reports, make such investigations, and take such other action as it deems necessary to promptly hear and determine all such appeals; provided, however, that all persons so employed shall be selected from persons then regularly employed in some one of the offices of the members of

the state board.

24.31 Rules of procedure—record.
The manner in which objections shall be presented, and the conduct of hearings and appeals, shall be simple and informal and in accordance with the rules prescribed by the state board for promptly determining the merits of all objections so filed, whether or not such rules conform to technical rules of procedure. Such record shall be kept of all proceedings, as the rules of the state board shall require.

24.32 Decision certified.
After a hearing upon the appeal, the state board shall certify its decision to the county auditor and to the parties to the appeal as provided by rule, and the decision shall be final. The county auditor shall make up the records in accordance with the decision and the levying board shall make its levy in accordance with the decision. Upon receipt of the decision, the certifying board shall correct its records accordingly, if necessary. Final disposition of all appeals shall be made by the state board within forty-five days after the date of the appeal hearing.

24.33 Reserved.

24.34 Unliquidated obligations.
A city, county, or other political subdivision may establish an encumbrance system for any obligation not liquidated at the close of the fiscal year in which the obligation has been encumbered. The encumbered obligations may be retained upon the books of the city, county, or other political subdivision until liquidated, all in accordance with generally accepted governmental accounting practices.

24.35 through 24.47 Reserved.

24.48 Appeal to state board for suspension of limitations.

1. If the property tax valuations effective January 1, 1979, and January 1 of any subsequent year, are reduced or there is an unusually low growth rate in the property tax base of a political subdivision, the political subdivision may appeal to the state appeal board to request suspension of the statutory property tax levy limitations to continue to fund the present services provided. A political subdivision may also appeal to the state appeal board where the property tax base of the political subdivision has been reduced or there is an unusually low growth rate for any of the following reasons:

a. Any unusual increase in population as determined by the preceding certified federal census.

b. Natural disasters or other emergencies.

c. Unusual problems relating to major new functions required by state law.

d. Unusual staffing problems.

e. Unusual need for additional funds to permit continuance of a program which provides substantial benefit to its residents.

f. Unusual need for a new program which will provide substantial benefit to residents, if the political subdivision establishes the need and the amount of the necessary increased cost.

2. The state appeal board may approve or modify the request of the political subdivision for suspension of the statutory property tax levy limitations.

3. Upon decision of the state appeal board, the department of management shall make the necessary changes in the total budget of the political subdivision and certify the total budget to the governing body of the political subdivision and the appropriate county auditors.

4. The city finance committee shall have officially notified any city of its approval, modification, or rejection of the city's appeal of the decision of the director of the department of management regarding a city's request for a suspension of the statutory property tax levy limitation prior to thirty-five days before April 30.

5.

a. For purposes of this section only, *"political subdivision"* means a city, school district, or any other special purpose district which certifies its budget to the county auditor and derives funds from a property tax levied against taxable property situated within the political subdivision.

b. For the purpose of this section, when the political subdivision is a city, the director of the department of management, and the city finance committee on appeal of the director's decision, shall be the state appeal board.

c. For budgets for fiscal years beginning on or after July 1, 2024, if the political subdivision is a city, a suspension of the statutory property tax levy limitations under this section shall only be approved by the state appeal board in the event of a natural disaster or under the reasons specified in subsection 1, paragraph *"c"* or *"f"*.

331.421 Definitions.

As used in this part, unless the context otherwise requires:

1. *"Basic levy"* means a levy authorized and limited by section 331.423 for general county services and rural county services.

2. *"Committee"* means the county finance committee established in chapter 333A.

3. *"Debt service"* means expenditures for servicing the county's debt.

4. *"Debt service levy"* means a levy authorized and limited by section 331.422, subsection 1.

5. *"Emergency services levy"* means a levy authorized and limited by section 331.424C.

6. *"Fiscal year"* means the period of twelve months beginning July 1 and ending on the following June 30.

7. *"General county services"* means the services which are primarily intended to benefit all residents of a county, including secondary road services, but excluding services financed by other statutory funds.

8. *"Rural county services"* means the services which are primarily intended to benefit those persons residing in the county outside of incorporated city areas, including secondary road services, but excluding services financed by other statutory funds.

9. *"Secondary road services"* means the services related to secondary road construction and maintenance, excluding debt service and services financed by other statutory funds.

10. *"Supplemental levy"* means a levy authorized and limited by section 331.424 for general county services and rural county services.

331.422 County property tax levies.

Subject to this section and sections 331.423 through 331.425 or as otherwise provided by state law, the board of each county shall certify property taxes annually at its April session to be levied for county purposes as follows:

1. Taxes for general county services shall be levied on all taxable property within the county.

2. Taxes for rural county services shall be levied on all taxable property not within incorporated areas of the county.

3. Taxes in the amount necessary for debt service shall be levied on all taxable property within the county, except as otherwise provided by state law.

4. Other taxes shall be levied as provided by state law.

331.423 Basic levies—maximums—adjustments.

Annually, the board may certify basic levies, subject to the following limits:

1. For general county services on all taxable property in the county:

a. For fiscal years beginning before July 1, 2024, three dollars and fifty cents per thousand dollars of assessed value.

b.

(1) For each fiscal year beginning on or after July 1, 2024, but before July 1, 2028, subject to subparagraph (3), the greater of three dollars and fifty cents per thousand dollars of assessed value used to calculate taxes for general county services for the budget year and the adjusted general county basic levy rate, as adjusted under subparagraph (2), if applicable.

(2) (a) If the total assessed value used to calculate taxes for general county services under this paragraph for the budget year exceeds one hundred two and seventy-five hundredths percent, but is less than one hundred four percent, of the total assessed value used to calculate taxes for general county services for the current fiscal year, the adjusted general county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 1 divided by one hundred one percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year's actual property tax dollars certified for levy under this subsection 1 shall also include property tax dollar amounts levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(b) If the total assessed value used to calculate taxes for general county services under this paragraph for the budget year is equal to or exceeds one hundred four percent, but is less than one hundred six percent, of the total assessed value used to calculate taxes for general county services for the current fiscal year, the adjusted general county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 1 divided by one hundred two percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year's actual property tax dollars certified for levy under this subsection 1 shall also include property tax dollar amounts levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(c) If the total assessed value used to calculate taxes for general county services

under this paragraph for the budget year is equal to or exceeds one hundred six percent of the total assessed value used to calculate taxes for general county services for the current fiscal year, the adjusted general county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 1 divided by one hundred three percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year's actual property tax dollars certified for levy under this subsection 1 shall also include property tax dollar amounts levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(3) *(a)* (i) In addition to the limitation under subparagraph (2), if the county's actual levy rate imposed under this subsection 1 for the current fiscal year is three dollars and fifty cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for general county services under this paragraph for the budget year exceeds one hundred two and seventy-five hundredths percent, but is less than one hundred four percent, of the total assessed value used to calculate taxes for general county services for the current fiscal year, the levy rate imposed under this subsection 1 for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 1 divided by one hundred one percent of the total assessed value used to calculate taxes for general county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate imposed under this subsection 1 for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under this subsection 1 shall also include amounts levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(b) (i) In addition to the limitation under subparagraph (2), if the county's actual levy rate imposed under this subsection 1 for the current fiscal year is three dollars and fifty cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for general county services under this paragraph for the budget year is equal to or exceeds one hundred four percent, but is less than one hundred six percent, of the total assessed value used to calculate taxes for general county services for the current fiscal year, the levy rate imposed under this subsection 1 for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 1 divided by one hundred two percent of the total assessed value used to calculate taxes for general county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate imposed under this subsection 1 for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under this subsection 1 shall also include amounts levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(c) (i) In addition to the limitation under subparagraph (2), if the county's actual levy rate imposed under this subsection 1 for the current fiscal year is three dollars and fifty cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for general county services under this paragraph for the budget year is equal to or exceeds one hundred six percent of the total assessed value used to calculate taxes for general county services for the current fiscal year, the levy rate imposed under this subsection 1 for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 1 divided by one hundred three percent of the total assessed value used to calculate taxes for general county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate imposed under this subsection 1 for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under this subsection 1 shall also include amounts levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(4) Subject to adjustment under subparagraph (2), for purposes of this paragraph, *"adjusted general county basic levy rate"* means a levy rate per thousand dollars of assessed value equal to the sum of three dollars and fifty cents plus the amount per thousand dollars of assessed value levied for general county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

c. For each fiscal year beginning on or after July 1, 2028, three dollars and fifty cents per thousand dollars of

assessed value.

2. For rural county services on all taxable property in the county outside of incorporated city areas:

a. For fiscal years beginning before July 1, 2024, three dollars and ninety-five cents per thousand dollars of assessed value.

b.

(1) For each fiscal year beginning on or after July 1, 2024, but before July 1, 2028, subject to subparagraph (3), the greater of three dollars and ninety-five cents per thousand dollars of assessed value used to calculate taxes for rural county services for the budget year and the adjusted rural county basic levy rate, as adjusted under subparagraph (2), if applicable.

(2) (a) If the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year exceeds one hundred two and seventy-five hundredths percent, but is less than one hundred four percent, of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the adjusted rural county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 2 divided by one hundred one percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year's actual property tax dollars certified for levy under this subsection 2 shall also include property tax dollar amounts levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(b) If the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year is equal to or exceeds one hundred four percent, but is less than one hundred six percent, of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the adjusted rural county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 2 divided by one hundred two percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year's actual property tax dollars certified for levy under this subsection 2 shall also include property tax dollar amounts levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(c) If the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year is equal to or exceeds one hundred six percent of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the adjusted rural county basic levy rate, as previously adjusted under this subparagraph, if applicable, shall be reduced to a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 2 divided by one hundred three percent of the total assessed value used to calculate such taxes for the current fiscal year. For the budget year beginning July 1, 2024, only, the current fiscal year's actual property tax dollars certified for levy under this subsection 2 shall also include property tax dollar amounts levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(3) (a) (i) In addition to the limitation under subparagraph (2), if the county's actual levy rate imposed under this paragraph for the current fiscal year is three dollars and ninety-five cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year exceeds one hundred two and seventy-five hundredths percent, but is less than one hundred four percent, of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the levy rate imposed under this subsection 2 for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 2 divided by one hundred one percent of the total assessed value used to calculate taxes for rural county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate imposed under this subsection 2 for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under this subsection 2 shall also include amounts levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(b) (i) In addition to the limitation under subparagraph (2), if the county's actual levy rate imposed under this paragraph for the current fiscal year is three dollars and ninety-five cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year exceeds one hundred four percent, but is less than one hundred six percent, of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the levy rate imposed under this subsection 2 for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient

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of the current fiscal year's actual property tax dollars certified for levy under this subsection 2 divided by one hundred two percent of the total assessed value used to calculate taxes for rural county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate imposed under this subsection 2 for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under this subsection 2 shall also include amounts levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(c) (i) In addition to the limitation under subparagraph (2), if the county's actual levy rate imposed under this subsection 2 for the current fiscal year is three dollars and ninety-five cents or less per thousand dollars of assessed value and the total assessed value used to calculate taxes for rural county services under this paragraph for the budget year is equal to or exceeds one hundred six percent of the total assessed value used to calculate taxes for rural county services for the current fiscal year, the levy rate imposed under this subsection 2 for the budget year shall not exceed a rate per thousand dollars of assessed value that is equal to one thousand multiplied by the quotient of the current fiscal year's actual property tax dollars certified for levy under this subsection 2 divided by one hundred three percent of the total assessed value used to calculate taxes for rural county services for the current fiscal year.

(ii) For the budget year beginning July 1, 2024, only, the county's actual levy rate imposed under this subsection 2 for the current fiscal year shall also include the amount per thousand dollars of assessed value levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023, and the current fiscal year's actual property tax dollars certified for levy under this subsection 2 shall also include amounts levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

(4) Subject to adjustment under subparagraph (2), for purposes of this paragraph, *"adjusted rural county basic levy rate"* means a levy rate per thousand dollars of assessed value equal to the sum of three dollars and ninety-five cents plus the amount per thousand dollars of assessed value levied for rural county services by the county under section 331.426, Code 2023, for the fiscal year beginning July 1, 2023.

c. For each fiscal year beginning on or after July 1, 2028, three dollars and ninety-five cents per thousand dollars of assessed value.

3. For purposes of this section:

a. "Budget year" is the fiscal year beginning during the calendar year in which a budget is certified.

b. "Current fiscal year" is the fiscal year ending during the calendar year in which a budget for the budget year is certified.

331.424 Supplemental levies.

To the extent that the basic levies under section 331.423 are insufficient to meet the county's needs for the following services, the board may certify supplemental levies as follows:

1.

a. For general county services, an amount sufficient to pay the charges for the following:

(1) To the extent that the county is obligated by statute to pay the charges for:

(a) The costs of inpatient or outpatient substance use disorder admission, commitment, transportation, care, and treatment at any of the following:

(i) The alcoholic treatment center at Oakdale. However, the county may require that an admission to the center shall be reported to the board by the center within five days as a condition of the payment of county funds for that admission.

(ii) A state mental health institute, or a community-based public or private facility or service.

(b) Clothing, transportation, medical, or other services provided persons attending the Iowa school for the deaf or the university of Iowa hospitals and clinics' center for disabilities and development for children with severe disabilities at Iowa City, for which the county becomes obligated to pay pursuant to sections 263.12 and 256.99.

(2) Foster care and related services provided under court order to a child who is under the jurisdiction of the juvenile court, including court-ordered costs for a guardian ad litem under section 232.71C.

(3) Elections, and voter registration pursuant to chapter 48A.

(4) Employee benefits under chapters 96, 97B, and 97C, which are associated with salaries for general county services.

(5) Tort liability insurance, property insurance, and any other insurance that may be necessary in the operation of the county, costs of a self-insurance program, costs of a local government risk pool, and amounts payable under any insurance agreements to provide or procure such insurance, self-insurance program, or local government risk pool.

(6) The maintenance and operation of the courts, including but not limited to the salary and expenses of the clerk of the district court and other employees of the clerk's office, and bailiffs, court costs if the prosecution fails or if the costs cannot be collected from the person liable, costs and expenses of prosecution under section 189A.17, salaries and expenses of juvenile court officers under chapter 602, court-ordered costs in domestic abuse cases under section 236.5, sexual abuse

cases under section 236A.7, and elder abuse cases under section 235F.6, the county's expense for confinement of prisoners under chapter 356A, temporary assistance to the county attorney, county contributions to a retirement system for bailiffs, reimbursement for judicial magistrates under section 602.6501, claims filed under section 622.93, sign language interpreters' fees under section 622B.7, uniform citation and complaint supplies under section 805.6, and costs of prosecution under section 815.13.

(7) Court-ordered costs of conciliation procedures under section 598.16.

(8) Establishment and maintenance of a joint county indigent defense fund pursuant to an agreement under section 28E.19.

(9) The maintenance and operation of a local emergency management agency established pursuant to chapter 29C.

b. The board may require a public or private facility, as a condition of receiving payment from county funds for services it has provided, to furnish the board with a statement of the income, assets, and legal residence including township and county of each person who has received services from that facility for which payment has been made from county funds under paragraph *"a"*, subparagraphs (1) and (2). However, the facility shall not disclose to anyone the name or street or route address of a person receiving services for which commitment is not required, without first obtaining that person's written permission.

c. Parents or other persons may voluntarily reimburse the county or state for the reasonable cost of caring for a patient or an inmate in a county or state facility.

2. For rural county services, an amount sufficient to pay the charges for the following:

a. Employee benefits under chapters 96, 97B, and 97C, which are associated with salaries for rural county services.

b. An aviation authority under chapter 330A, to the extent that the county contributes to the authority under section 330A.15.

331.424A County mental health and disabilities services fund.

Repealed by its own terms; 2021 Acts, ch 177, §99.

331.424B Cemetery levy.

The board may levy annually a tax not to exceed six and three-fourths cents per thousand dollars of the assessed value of all taxable property in the county to repair and maintain all cemeteries under the jurisdiction of the board including pioneer cemeteries and to pay other expenses of the board or the cemetery commission as provided in section 331.325. The proceeds of the tax levy shall be credited to the county general fund.

331.424C Emergency services fund.

A county that is providing fire protection service or emergency medical service to a township pursuant to section 331.385 shall establish an emergency services fund and may certify taxes for levy in the township not to exceed the amounts authorized in section 359.43. The county has the authority to use a portion of the taxes levied and deposited in the fund for the purpose of accumulating moneys to carry out the purposes of section 359.43, subsection 4.

331.425 Additions to levies—special levy election.

The board may certify an addition to a levy in excess of the amounts otherwise permitted under sections 331.423 and 331.424 if the proposition to certify an addition to a levy has been submitted at a special levy election and received a favorable majority of the votes cast on the proposition. A special levy election is subject to the following:

1. The election shall be held only if the board gives notice to the county commissioner of elections, not later than February 15, that the election is to be held.

2. The election shall be held on the first Tuesday in March and be conducted by the county commissioner of elections in accordance with the law.

3. The proposition to be submitted shall be substantially in the following form:

Vote for only one of the following:

Shall the county of levy an additional tax at a rate of $..... each year for..... years beginning next July 1 in excess of the statutory limits otherwise applicable for the (general county services or rural county services) fund?

or

The county of ..... s hall continue the (general county services or rural county services fund) under the maximum rate of $.....

4. The canvass shall be held on the second day that is not a holiday following the special levy election, and shall begin no earlier than 1:00 p.m. on that day.

5. Notice of the proposed special levy election shall be published at least twice in a newspaper as specified in section 331.305 prior to the date of the special levy election. The first notice shall appear as early as practicable after the board has decided to seek a special levy.

6.

a. If the addition to a levy approved under this section is due to unusual circumstances resulting from the following, the duration of such approval at election shall not exceed the following period of years:

(1) Unusual problems relating to major new functions required by state law, three years.

(2) Unusual need for a new program which will provide substantial benefit to county residents, if the county establishes the need and the amount of necessary increased cost, one year.

b. For an election to approve an

addition to a levy for a reason specified in paragraph *"a"* or as the result of a natural disaster, the ballot shall include a statement of the major reasons for the difference between the proposed basic tax rate and the maximum basic tax rate, including a description of the major new functions required by state law and the specific new costs to the county to implement the new functions, a description of the new program that will provide substantial benefits to county residents and specific new costs to the county for the program, or the conditions and damage resulting from the natural disaster that the county must remedy.

331.426 Additions to basic levies.

Repealed by 2023 Acts, ch 71, §9, 10.2023 repeal applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §10.

331.424 General fund.

1. Except as otherwise provided by state law, county revenues from taxes and other sources for general county services shall be credited to the general fund of the county, including revenues received under sections 9I.11, 101A.3, 101A.7, 123.36, 142D.9, 176A.8, 321.105, 321.152, 321G.7, 321I.8, section 331.554, subsection 6, sections 341A.20, 364.3, 368.21, 423A.7, 428A.8, 434.19, 445.57, 453A.35, 458A.21, 483A.12, 533.329, 556B.1, 583.6, 602.8108, 904.908, and 906.17, and the following:

a. License fees for business establishments.

b. Moneys remitted by the clerk of the district court and received from a magistrate or district associate judge for fines and forfeited bail imposed pursuant to a violation of a county ordinance.

c. Other amounts in accordance with state law.

2. Fees and charges including service delivery fees, credit card fees, and electronic funds transfer charges payable to a third party, not to the county, that are imposed for completing an electronic financial transaction with the county are not considered county revenues for purposes of subsection 1.

3. The board may make appropriations from the general fund for general county services, including but not limited to the following:

a. Expenses of a local emergency management commission under chapter 29C.

b. Development, operation, and maintenance of memorial buildings or monuments under chapter 37.

c. Purchase of voting systems and equipment under chapter 52.

d. Expenses incurred by the county conservation board established under chapter 350, in carrying out its powers and duties.

e. Local health services. The county auditor shall keep a complete record of appropriations for local health services and shall issue warrants on them only on requisition of the local or district health board.

f. Expenses relating to county fairs, as provided in chapter 174.

g. Maintenance of a juvenile detention home under chapter 232.

h. Relief of veterans under chapter 35B

i. Care and support of the poor under chapter 252.

j. Operation, maintenance, and management of a health center under chapter 346A.

k. For the use of a nonprofit historical society organized under chapter 504, Code 1989, or current chapter 504, a city-owned historical project, or both.

l. Services listed in section 331.424, subsection 1, and section 331.554.

m. Closure and postclosure care of a sanitary disposal project under section 455B.302.

4. Appropriations specifically authorized to be made from the general fund shall not be made from the rural services fund, but may be made from other sources.

331.425 Rural services fund.

1. Except as otherwise provided by state law, county revenues from taxes and other sources for rural county services shall be credited to the rural services fund of the county.

2. The board may make appropriations from the rural services fund for rural county services, including but not limited to the following:

a. Road clearing, weed eradication, and other expenses incurred under chapter 317.

b. Maintenance of a county library and library contracts under chapter 336.

c. Planning, operating, and maintaining sanitary disposal projects under chapter 455B

d. Services listed under section 331.424, subsection 2.

3. Appropriations specifically authorized to be made from the rural services fund shall not be made from the general fund, but may be made from other sources.

331.426 Secondary road fund.

1. Except as otherwise provided by state law, county revenues for secondary road services shall be credited to the secondary road fund, including the following:

a. Transfers from the general fund not to exceed in any year the dollar equivalent of a tax of sixteen and seven-eighths cents per thousand dollars of assessed value on all taxable property in the county multiplied by the ratio of current taxes actually collected and apportioned for the general basic levy to the total general basic levy for the current year, and an amount equivalent to the moneys derived by the general fund from military service tax credits under chapter 426A, manufactured or mobile home taxes under section 435.22, and delinquent taxes for prior years collected and apportioned to the general basic fund in the current year,

multiplied by the ratio of sixteen and seven-eighths cents to three dollars and fifty cents. The limit on transfers in this paragraph applies only to property tax revenue and is not a limit on transfers of revenue generated from sources other than property taxes.

b. Transfers from the rural services fund not to exceed in any year the dollar equivalent of a tax of three dollars and three-eighths cents per thousand dollars of assessed value on all taxable property not located within the corporate limits of a city in the county multiplied by the ratio of current taxes actually collected and apportioned for the rural services basic levy to the total rural services basic levy for the current year and an amount equivalent to the moneys derived by the rural services fund from military service tax credits under chapter 426A, manufactured or mobile home taxes under section 435.22, and delinquent taxes for prior years collected and apportioned to the rural services basic fund in the current year, multiplied by the ratio of three dollars and three-eighths cents to three dollars and ninety-five cents. The limit on transfers in this paragraph applies only to property tax revenue and is not a limit on transfers of revenue generated from sources other than property taxes.

c. Moneys allotted to the county from the state road use tax fund.

d. Moneys provided by individuals from their own contributions for the improvement of any secondary road.

e. Other moneys dedicated to this fund by law including but not limited to sections 306.15, 309.52, 311.23, 311.29, and 313.28.

2. The board may make appropriations from the secondary road fund for the following secondary road services:

a. Construction and reconstruction of secondary roads and costs incident to the construction and reconstruction.

b. Maintenance and repair of secondary roads and costs incident to the maintenance and repair.

c. Payment of all or part of the cost of construction and maintenance of bridges in cities having a population of eight thousand or less and all or part of the cost of construction of roads which are located within cities of less than four hundred population and which lead to state parks.

d. Special drainage assessments levied on account of benefits to secondary roads.

e. Payment of interest and principal on bonds of the county issued for secondary roads, bridges, or culverts constructed by the county.

f. A legal obligation in connection with secondary roads and bridges, which obligation is required by law to be taken over and assumed by the county.

g. Secondary road equipment, materials, and supplies, and garages or sheds for their storage, repair, and servicing.

h. Assignment or designation of names or numbers to roads in the county and erection, construction, or maintenance of guideposts or signs at intersections of roads in the county.

i. The services provided under sections 306.15, 309.18, 309.52, 311.7, 311.23, 313A.23, 316.14, 468.43, 468.108, 468.341, and 468.342, or other state law relating to secondary roads.

331.427 Debt service fund.

1. Except as otherwise provided by state law, county revenues from taxes and other sources for debt service shall be credited to the debt service fund of the county. However, moneys pledged or available to service general obligation bonds, and received from sources other than property taxes, shall be deposited in the fund from which the debt is to be retired.

2. The board may make appropriations from the debt service fund for the following debt service:

a. Judgments against the county, except those authorized by law to be paid from sources other than property tax.

b. Interest as it becomes due and the amount necessary to pay, or to create a sinking fund to pay, the principal at maturity of all general obligation bonds issued by the county.

c. Payments required to be made from the debt service fund under a lease or lease-purchase agreement.

d. Payments authorized to be made from the debt service fund to a flood project fund under section 418.14, subsection 4.

3. A tax levied for the debt service fund is not invalid if it raises moneys in excess of those needed for a specific purpose. Only excess moneys remaining after retirement of all indebtedness payable from the debt service fund may be transferred from the fund to the fund most closely related to the project for which the indebtedness arose, or to the general fund, subject to the terms of the original bond issue. This subsection shall not be construed to give a county board of supervisors authority to increase the debt service levy for the purpose of creating excess moneys in the fund to be used for purposes other than those related to retirement of debt.

4. When the amount in the hands of the treasurer belonging to the debt service fund, after setting aside the sum required to pay interest maturing before the next levy, is sufficient to redeem one or more bonds which by their terms are subject to redemption, the treasurer shall notify the owner of the bonds. If the bonds are not presented for payment or redemption within thirty days after the date of notice, the interest on the bonds shall cease, and the amount due shall be set aside for payment when presented. Redemptions shall be made in the order of the bond numbers.

5. For the purposes of this section, warrants issued by a county in anticipation of revenue, refunding or refinancing of such warrants, and judgments based on a default in payment of such warrants shall not be considered debt payable from the debt service fund.

6. The taxes realized from the tax levy imposed under section 346.27, subsection 22, for a joint county-

city building shall be deposited into a separate account in the county's debt service fund for the payment of the annual rent and shall be disbursed pursuant to section 346.27, subsection 22.

331.428 Additional funds.

A county may establish other funds in accordance with generally accepted accounting principles. Taxes may be levied for those funds as provided by state law. The condition and operations of each fund shall be included in the annual financial report required in section 331.403.

331.429 Interfund transfers.

1. It is unlawful to make permanent transfers of money between the general fund and the rural services fund.

2. Moneys credited to the secondary road fund for the construction and maintenance of secondary roads shall not be transferred.

3. Other transfers, including transfers from the debt service fund made in accordance with section 331.430, and transfers from the general or rural services fund to the secondary road fund in accordance with section 331.429, subsection 1, paragraphs *"a"* and *"b"*, are not effective until authorized by resolution of the board.

4. The transfer of inactive funds is subject to section 24.21.

331.430 Estimates submitted by departments.

1. On or before January 15 of each year, each elective or appointive officer or board, except tax certifying boards as defined in section 24.2, subsection 2, having charge of a county office or department, shall prepare and submit to the auditor or other official designated by the board an estimate, itemized in the detail required by the board and consistent with existing county accounts, showing all of the following:

a. The proposed expenditures of the office or department for the next fiscal year.

b. An estimate of the revenues, except property taxes, to be collected for the county by the office during the next fiscal year.

2. On or before January 20 of each year, the auditor or other designated official shall compile the various office and department estimates and submit them to the board. In the preparation of the county budget the board may consult with any officer or department concerning the estimates and requests and may adjust the requests for any county office or department.

331.433A Resolution establishing maximum property tax dollars—notice—hearing.

Repealed by 2023 Acts, ch 71, §96, 98. 2023 repeal applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98.

331.434 County budget—notice and hearing—appropriations.

Annually, the board of each county, subject to section 331.403, subsection 4, sections 331.423 through 331.425, the applicable portions of chapter 24, and other applicable state law, shall prepare and adopt a budget, certify taxes, and provide appropriations as follows:

1. The budget shall show the amount required for each class of proposed expenditures, a comparison of the amounts proposed to be expended with the amounts expended for like purposes for the two preceding years, the revenues from sources other than property taxation, and the amount to be raised by property taxation, in the detail and form prescribed by the director of the department of management. For each county that has established an urban renewal area, the budget shall include estimated and actual tax increment financing revenues and all estimated and actual expenditures of the revenues, proceeds from debt and all estimated and actual expenditures of the debt proceeds.

2. Not less than twenty days before the date that a budget must be certified under section 24.17 and not less than ten days before the date set for the hearing under subsection 3 of this section, the board shall file the budget with the auditor. The auditor shall make available a sufficient number of copies of the budget to meet the requests of taxpayers and organizations and have them available for distribution at the courthouse or other places designated by the board.

3. Following, and not until, the requirements of section 24.2A are completed, the board shall set a time and place for a public hearing on the budget before the final certification date and shall publish notice of the hearing not less than ten nor more than twenty days prior to the hearing in the county newspapers selected under chapter 349. A summary of the proposed budget and a description of the procedure for protesting the county budget under section 331.436, in the form prescribed by the director of the department of management, shall be included in the notice. Proof of publication of the notice under this subsection 3 shall be filed with and preserved by the county auditor. A levy is not valid unless and until the notice is published and individual statements under section 24.2A are mailed. The department of management shall prescribe the form for the public hearing notice for use by counties.

4. At the hearing, a resident or taxpayer of the county may present to the board objections to or arguments in favor of any part of the budget.

5.

a. After the hearing, the board shall adopt by resolution a budget and certificate of taxes for the next fiscal year and shall direct the auditor to properly certify and file the budget and certificate of taxes as adopted. The board shall not adopt a tax in excess of the estimate published, except a tax which is approved by a vote of the people, and a greater tax than that adopted shall not be levied or collected. A county budget and certificate of taxes adopted for the following fiscal year becomes effective on the first day of that year.

b. If the budget to be approved

pursuant to paragraph *"a"* contains any increase in compensation from the county budget for the prior fiscal year for one or more elective county offices, the board shall first adopt a separate detailed resolution to specifically approve any such increase for inclusion in the budget.

6. The board shall appropriate, by resolution, the amounts deemed necessary for each of the different county officers and departments during the ensuing fiscal year. Increases or decreases in these appropriations do not require a budget amendment, but may be provided by resolution at a regular meeting of the board, as long as each class of proposed expenditures contained in the budget summary published under subsection 3 of this section is not increased. However, decreases in appropriations for a county officer or department of more than ten percent or five thousand dollars, whichever is greater, shall not be effective unless the board sets a time and place for a public hearing on the proposed decrease and publishes notice of the hearing not less than ten nor more than twenty days prior to the hearing in the county newspapers selected under chapter 349.

7.

a. A county may collect taxes for a fiscal year for which no budget has been certified, but the county shall not distribute any funds collected for a fiscal year until the county certifies its budget and transmits the certified budget to the county auditor.

b. Taxes levied by a county whose budget is certified after April 30 shall be limited to the taxes levied for the previous fiscal year subject to applicable levy rate limits in this chapter. However, that amount shall not exceed the amount the county could collect based on property assessments for the fiscal year for which the county failed to certify property taxes.

c. The department of management may waive the limitation in paragraph *"b"* for a county if the department of management finds, after a showing of evidence by the county, that failure to certify the budget by April 30 was caused by one or more of the following:

(1) A newspaper failed to publish a notice of hearing as required under section 24.2A after the county gave the newspaper sufficient time to publish the notice.

(2) A verifiable public emergency or weather-related event which forced the cancellation of a public hearing as required under section 24.2A.

(3) An illness or unexpected vacancy of one or more board members caused a lack of a quorum necessary to hold a hearing as required under section 24.2A.

(4) A failure of state software or a state process caused the board to miss the required date to certify the county's budget.

331.435 Budget amendment.

1. The board may amend the adopted county budget, subject to sections 331.423 through 331.425 and other applicable state law, to permit increases in any class of proposed expenditures contained in the budget summary published under section 331.434, subsection 3.

2. The board shall prepare and adopt a budget amendment in the same manner as the original budget as provided in section 331.434, but excluding the requirements for mailing individual statements under section 24.2A, and the amendment is subject to protest as provided in section 331.436, except that the director of the department of management may by rule provide that amendments of certain types or up to certain amounts may be made without public hearing and without being subject to protest. A county budget for the ensuing fiscal year shall be amended by May 31 to allow time for a protest hearing to be held and a decision rendered before June 30. An amendment of a budget after May 31 which is properly appealed but without adequate time for hearing and decision before June 30 is void.

331.433 Protest.

Protests to the adopted budget must be made in accordance with sections 24.27 through 24.32 as if the county were the municipality under those sections except that the protest must be filed no later than May 10 and the number of people necessary to file a protest under this section shall not be less than one hundred.

331.434 Expenditures exceeding appropriations.

1. It is unlawful for a county official, the expenditures of whose office come under this part, to authorize the expenditure of a sum for the official's department larger than the amount which has been appropriated for that department by the board.

2. A county official in charge of a department or office who violates this section is guilty of a simple misdemeanor. The penalty in this section is in addition to the liability imposed in section 331.476.

331.435 County mental health, intellectual disability, and developmental disabilities services expenditures—joint state-county planning, implementing, and funding.

Repealed by its own terms; 2011 Acts, ch 123, §23.

331.436 Eligibility for state payment.

Repealed by its own terms; 2011 Acts, ch 123, §24.

331.437 Mental health, intellectual disability, and developmental disabilities services — central point of coordination process — state case services.

Repealed by its own terms; 2011 Acts, ch 123, §25.

331.440A Adult mental health, mental retardation, and developmental disabilities services funding decategorization pilot project.

Repealed by 2007 Acts, ch 218, §86.

2027 Pay Plan

Effective July 1, 2026



Scott County

SALARY TABLES
FY 2027

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Scott County Salary Rate Table for FY 2027
Non- Represented

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
15: Cody Homestead Site Coordinator													
$18.54	$18.99	$19.47	$19.95	$20.46	$20.96	$21.49	$22.02	$22.58	$23.14	$23.71	$24.31	$24.92	$25.54
16: Office Assistant													
$19.46	$19.93	$20.44	$20.94	$21.47	$22.00	$22.56	$23.12	$23.69	$24.29	$24.89	$25.51	$26.15	$26.82
18. Food Services Worker; Senior Office Assistant													
$21.45	$21.98	$22.54	$23.09	$23.67	$24.26	$24.87	$25.49	$26.13	$26.80	$27.46	$28.14	$28.85	$29.57
19. Official Records Clerk													
$22.53	$23.09	$23.67	$24.26	$24.86	$25.48	$26.12	$26.79	$27.45	$28.13	$28.84	$29.56	$30.29	$31.05
20. Alt Sentencing Coordinator; Court Compliance Coordinator; PV Site Coordinator; Sex Offender Registry Specialist													
$23.65	$24.24	$24.85	$25.47	$26.10	$26.75	$27.44	$28.12	$28.81	$29.53	$30.27	$31.03	$31.81	$32.61
21: Administrative Assistant; Bailiff; Desktop Support Technician; Equipment Mechanic-Conservation; Inmate Services Specialist; Medical Assistant; Park Maintenance Technician; Security Guard													
$24.83	$25.45	$26.09	$26.73	$27.42	$28.10	$28.79	$29.52	$30.26	$31.01	$31.80	$32.58	$33.40	$34.24
22: Community Based Youth Counselor; Detention Youth Counselor; Golf Assistant Superintendent; Park Maintenance Crew Leader Shooting Complex Coordinator													
$26.08	$26.73	$27.41	$28.09	$28.79	$29.51	$30.25	$31.00	$31.78	$32.57	$33.39	$34.23	$35.09	$35.95
23: Bailiff Sergeant; Payroll Specialist; Senior Administrative Assistant													
$27.38	$28.07	$28.76	$29.48	$30.22	$30.97	$31.75	$32.54	$33.36	$34.20	$35.03	$35.91	$36.81	$37.74

Scott County Salary Rate Table for FY 2027
Non- Represented

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
24: Administrative Coordinator; Classification Specialist; GIS/Parcel Technician; Informing Specialist; Mental Health Advocate; Naturalist; Park Ranger; Planning & Development Specialist; Veteran Affairs Director;													
$28.75	$29.47	$30.21	$30.96	$31.74	$32.53	$33.35	$34.18	$35.02	$35.90	$36.80	$37.73	$38.67	$39.64
25: Administrative Support Specialist; Engineering Technician; Executive Assistant; Purchasing Specialist													
$30.18	$30.94	$31.71	$32.50	$33.32	$34.16	$34.99	$35.87	$36.77	$37.69	$38.64	$39.60	$40.59	$41.61
26:Elections Specialist; Family Health Coordinator; Inmate Programs Coordinator; Juvenile Detention Shift Supervisor; Paralegal; Paralegal/Executive Secretary; Passport & Licensing Supervisor; Senior Engineering Technician; Tax Accounting Specialist													
$31.69	$32.48	$33.30	$34.13	$34.98	$35.85	$36.75	$37.67	$38.62	$39.58	$40.57	$41.59	$42.62	$43.69
27: Case Expeditor; Child Care Nurse Consultant; Community Dental Consultant; Community Health Consultant; Community Health Interventionist; Community Tobacco Consultant; Community Transformation Consultant; Corrections Food Service Supervisor; Dental Direct Services Consultant; Digital Evidence Specialist; Disease Intervention Specialist; Environmental Health Specialist; ERP Budget Analyst; GIS Analyst; HR Generalist Maternal, Child, Adolescent Health Nurse; Mechanic Supervisor; Overdose Prevention Specialist; Public Health Nurse; Roadside Vegetation Specialist; Technology Business Analyst														
$33.29	$34.11	$34.96	$35.84	$36.73	$37.65	$38.60	$39.56	$40.54	$41.57	$42.60	$43.67	$44.75	$45.88
28: Applications Analyst; Assistant Operations Manager; Clinical Services Specialist; Environmental Education Program Manager; Investigator-Attorney's Office; Network Systems Administrator; Public Safety Systems Analyst													
$34.95	$35.82	$36.72	$37.64	$38.57	$39.54	$40.53	$41.54	$42.58	$43.66	$44.74	$45.86	$47.01	$48.18
29: Case Aide Supervisor/Coordinator of Disability Services; Community Health Manager; Coordinator of Disability Services; Correctional Nurse Environmental Health Manager; Family Health Manager; Fiscal Manager; Opioid Care Coordinator; Senior HR Generalist; YJRC Assistant Director													
$36.69	$37.60	$38.54	$39.51	$40.49	$41.51	$42.55	$43.60	$44.70	$45.82	$46.96	$48.14	$49.34	$50.57

Scott County Salary Rate Table for FY 2027
Non- Represented

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
30: Facility Maintenance Manager; Fleet Manager; Golf Pro Manager; Golf Superintendent; Office Administrator; Secondary Roads Superintendent; Senior Network Systems Administrator; Senior GIS Analyst													
$38.53	$39.49	$40.48	$41.49	$42.53	$43.58	$44.68	$45.80	$46.94	$48.12	$49.32	$50.55	$51.81	$53.12
31: Clinical Services Manager; Correctional Health Manager; Corrections Lieutenant; Information Security Analyst; Park Manager; Senior Applications Analyst; Webmaster													
$40.46	$41.46	$42.51	$43.56	$44.66	$45.78	$46.92	$48.09	$49.30	$50.53	$51.79	$53.07	$54.41	$55.77
32: Assistant Attorney; Risk Manager; Sheriff's Lieutenant													
$42.48	$43.54	$44.63	$45.74	$46.89	$48.07	$49.27	$50.50	$51.76	$53.04	$54.38	$55.73	$57.13	$58.55
33: Assistant Jail Administrator; Operations Manager - Treasurer													
$44.60	$45.71	$46.84	$48.02	$49.22	$50.46	$51.71	$53.00	$54.34	$55.69	$57.09	$58.51	$59.97	$61.47
34: Application Manager; Deputy Conservation Director; Deputy Health Director; Election Manager; GIS Manager; Juvenile Detention Center Director; Network Infrastructure Manager; Tax Manager													
$46.82	$48.00	$49.20	$50.44	$51.69	$52.98	$54.31	$55.66	$57.05	$58.48	$59.95	$61.45	$62.98	$64.55
35: Accounting & Business Manager; Assistant County Engineer; Finance Manager; Planning & Development Director													
$49.17	$50.40	$51.66	$52.95	$54.27	$55.63	$57.02	$58.45	$59.91	$61.41	$62.94	$64.51	$66.13	$67.77
36: Senior Assistant Attorney													
$51.64	$52.92	$54.24	$55.60	$56.99	$58.42	$59.89	$61.38	$62.91	$64.48	$66.10	$67.74	$69.44	$71.18
37: Budget & Administrative Services Director; Community Services Director; Facility & Support Services Director; Information Technology Director													
$54.20	$55.57	$56.96	$58.38	$59.84	$61.32	$62.87	$64.44	$66.05	$67.70	$69.40	$71.13	$72.91	$74.73

Scott County Salary Rate Table for FY 2027
Non- Represented

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
38: Conservation Director; Human Resources Director; Medic Director													
$56.93	$58.35	$59.80	$61.29	$62.82	$64.40	$66.01	$67.66	$69.36	$71.08	$72.86	$74.69	$76.55	$78.46
39: Health Director													
$59.76	$61.25	$62.78	$64.36	$65.97	$67.62	$69.30	$71.03	$72.81	$74.63	$76.50	$78.41	$80.38	$82.38
40: County Engineer													
$62.75	$64.31	$65.92	$67.58	$69.26	$70.99	$72.77	$74.59	$76.46	$78.36	$80.32	$82.33	$84.39	$86.51

SCOTT COUNTY SALARY RATE TABLE FOR FY 2027
PPME (SECONDARY ROADS UNIT)

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
20r: Parts & Inventory Clerk									
$23.65	$24.24	$24.85	$25.47	$26.10	$26.75	$27.44	$28.12	$28.81	$29.53
22r: Roads Maintenance Worker; Mechanic									
$26.08	$26.73	$27.41	$28.09	$28.79	$29.51	$30.25	$31.00	$31.78	$32.57
23r: Senior Roads Maintenance Worker									
$27.38	$28.07	$28.76	$29.48	$30.22	$30.97	$31.75	$32.54	$33.36	$34.20
24r: Senior Mechanic; Heavy Equipment Operator; Signs Technician; Roadside Vegetation Technician									
$28.75	$29.47	$30.21	$30.96	$31.74	$32.53	$33.35	$34.18	$35.02	$35.90
25r: Senior Signs Technician									
$30.18	$30.94	$31.71	$32.50	$33.32	$34.16	$34.99	$35.87	$36.77	$37.69
26r: Crew Leader									
$31.69	$32.48	$33.30	$34.13	$34.98	$35.85	$36.75	$37.67	$38.62	$39.58

SCOTT COUNTY SALARY RATE TABLE FOR FY 2027

AFSCME UNIT

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
16: Elections Clerk; Grounds Maintenance Worker; Office Assistant													
$19.46	$19.93	$20.44	$20.94	$21.47	$22.00	$22.56	$23.12	$23.69	$24.29	$24.89	$25.51	$26.15	$26.82
17: Multi-Service Clerk; Receptionist													
$20.43	$20.94	$21.46	$22.00	$22.55	$23.12	$23.68	$24.28	$24.88	$25.51	$26.14	$26.81	$27.48	$28.16
18: Accounting Clerk (Treasurer); Senior Office Assistant													
$21.45	$21.98	$22.54	$23.09	$23.67	$24.26	$24.87	$25.49	$26.13	$26.80	$27.46	$28.14	$28.85	$29.57
19: Civil Records Specialist; Facility Maintenance Worker; Licensing Specialist; Real Estate Specialist; Senior Elections Clerk; Training Specialist; Vital Records Specialist													
$22.53	$23.09	$23.67	$24.26	$24.86	$25.48	$26.12	$26.79	$27.45	$28.13	$28.84	$29.56	$30.29	$31.05
20: Revenue Collection Specialist; Victim & Witness Specialist													
$23.65	$24.24	$24.85	$25.47	$26.10	$26.75	$27.44	$28.12	$28.81	$29.53	$30.27	$31.03	$31.81	$32.61
21: Accounts Payable Specialist; Case Aide; Fine Collections Specialist; Legal Secretary; Platroom Specialist													
$24.83	$25.45	$26.09	$26.73	$27.42	$28.10	$28.79	$29.52	$30.26	$31.01	$31.80	$32.58	$33.40	$34.24
22: Intake Coordinator; Senior Victim & Witness Specialist													
$26.08	$26.73	$27.41	$28.09	$28.79	$29.51	$30.25	$31.00	$31.78	$32.57	$33.39	$34.23	$35.09	$35.95
23: Electronic Systems Technician; Senior Facility Maintenance Worker													
$27.38	$28.07	$28.76	$29.48	$30.22	$30.97	$31.75	$32.54	$33.36	$34.20	$35.03	$35.91	$36.81	$37.74
24: Building Inspector; Senior Electronic Systems Technician													
$28.75	$29.47	$30.21	$30.96	$31.74	$32.53	$33.35	$34.18	$35.02	$35.90	$36.80	$37.73	$38.67	$39.64
26: Senior Building Inspector													
$31.69	$32.48	$33.30	$34.13	$34.98	$35.85	$36.75	$37.67	$38.62	$39.58	$40.57	$41.59	$42.62	$43.69

SCOTT COUNTY SALARY RATE TABLE FOR FY 2027
DEPUTY SHERIFF ASSOCIATION UNIT

July 1, 2026

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
4S: Sergeant									
$47.20	$48.38	$49.59	$50.83	$52.10	$53.40	$54.74			
8S: Deputy									
$33.96	$35.32	$36.73	$38.20	$39.73	$40.73	$41.75	$42.79	$43.86	$44.95

January 1, 2027

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
4S: Sergeant									
$48.14	$49.34	$50.57	$51.83	$53.13	$54.46	$55.82			
8S: Deputy									
$34.64	$36.03	$37.46	$38.96	$40.52	$41.54	$42.59	$43.65	$44.74	$45.85

SCOTT COUNTY SALARY RATE TABLE FOR FY 2027
TEAMSTERS (CORRECTIONS UNIT)

6 month

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
10S: Corrections Officer													
$26.07	$27.12	$28.19	$29.33	$30.50	$31.72	$32.99	$34.31	$35.69	$37.10				
18: Corrections Custodial Officer; Corrections Food Service Officer													
$21.45	$21.98	$22.54	$23.09	$23.67	$24.26	$24.87	$25.49	$26.13	$26.80	$27.46	$28.14	$28.85	$29.57

SCOTT COUNTY SALARY RATE TABLE FOR FY 2027
Non-Rep (CORRECTIONS UNIT)

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
29S: Corrections Sergeants													
$40.49	$41.51	$42.55	$43.60	$44.70	$45.82	$46.96	$48.14	$49.34	$50.57				

SCOTT COUNTY SALARY RATE TABLE FOR FY 2027

Medic

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
5M: Standby EMT Called In													
$20.73													
6M: Standyby Paramedic Called In													
$28.75													
7M: EMT (12hr shift, BG, LeClaire, Eldridge)													
$18.02	$18.46	$18.93	$19.41	$19.89	$20.39	$20.90	$21.42	$21.96	$22.51	$23.06	$23.64	$24.23	$24.84
8M: EMT/PreBiller (12hr, BG)													
$18.65	$19.11	$19.59	$20.08	$20.58	$21.09	$21.62	$22.16	$22.72	$23.29	$23.87	$24.47	$25.08	$25.70
9M: Paramedic (24hr, Eldridge, BG, LeClaire)													
$18.97	$19.46	$19.93	$20.43	$20.94	$21.47	$22.00	$22.55	$23.12	$23.69	$24.28	$24.89	$25.51	$26.15
10M: CC Paramedic (24hr, Eldridge, BG, LeClaire)													
$19.64	$20.14	$20.64	$21.16	$21.68	$22.23	$22.78	$23.35	$23.93	$24.53	$25.14	$25.77	$26.41	$27.08
11M: Paramedic Supervisor (Eldridge, BG, LeClaire) *10M scale plus $1.00													
$20.64	$21.14	$21.64	$22.16	$22.68	$23.23	$23.78	$24.35	$24.93	$25.53	$26.14	$26.77	$27.41	$28.08
15: Courier/EMT Student													
$18.54	$18.99	$19.47	$19.95	$20.46	$20.96	$21.49	$22.02	$22.58	$23.14	$23.71	$24.31	$24.92	$25.54
16: Office Assistant, Vehicle Safety Technician													
$19.46	$19.93	$20.44	$20.94	$21.47	$22.00	$22.56	$23.12	$23.69	$24.29	$24.89	$25.51	$26.15	$26.82
18: EMT (metro & Clinton); Paramedic/Payroll Clerk (LeClaire)													
$21.45	$21.98	$22.54	$23.09	$23.67	$24.26	$24.87	$25.49	$26.13	$26.80	$27.46	$28.14	$28.85	$29.57

18M: EMT II (metro)													
$22.20	$22.75	$23.32	$23.91	$24.50	$25.12	$25.74	$26.38	$27.04	$27.73	$28.42	$29.12	$29.86	$30.60

19M: Operations Support Supervisor (18M plus $1)													
$23.20	$23.75	$24.32	$24.91	$25.50	$26.12	$26.74	$27.38	$28.04	$28.73	$29.42	$30.12	$30.86	$31.60

23: Med-Com Dispatcher													
$27.38	$28.07	$28.76	$29.48	$30.22	$30.97	$31.75	$32.54	$33.36	$34.20	$35.03	$35.91	$36.81	$37.74

23M: EMD-Q													
$28.34	$29.04	$29.77	$30.51	$31.27	$32.05	$32.85	$33.68	$34.52	$35.39	$36.26	$37.17	$38.10	$39.06

24: Paramedic (Metro, Clinton)													
$28.75	$29.47	$30.21	$30.96	$31.74	$32.53	$33.35	$34.18	$35.02	$35.90	$36.80	$37.73	$38.67	$39.64

24M: CC Paramedic (metro, Clinton); Medic IS Support Specialist													
$29.76	$30.51	$31.27	$32.05	$32.85	$33.67	$34.52	$35.38	$36.26	$37.17	$38.09	$39.05	$40.02	$41.03

25: Admin and Billing Specialist													
$30.18	$30.94	$31.71	$32.50	$33.32	$34.16	$34.99	$35.87	$36.77	$37.69	$38.64	$39.60	$40.59	$41.61

26: Med-Com Supervisor													
$31.69	$32.48	$33.30	$34.13	$34.98	$35.85	$36.75	$37.67	$38.62	$39.58	$40.57	$41.59	$42.62	$43.69

26M: Paramedic Supervisor (Metro, Clinton)													
$30.51	$31.27	$32.05	$32.85	$33.68	$34.52	$35.39	$36.28	$37.17	$38.10	$39.06	$40.03	$41.04	$42.05

32: Logistics Manager; Paramedic Division Manager; Quality and Compliance Manager; Training & Development Manager													
$42.48	$43.54	$44.63	$45.74	$46.89	$48.07	$49.27	$50.50	$51.76	$53.04	$54.38	$55.73	$57.13	$58.55

38: Medic Director													
$56.93	$58.35	$59.80	$61.29	$62.82	$64.40	$66.01	$67.66	$69.36	$71.08	$72.86	$74.69	$76.55	$78.46

SCOTT COUNTY SALARY RATE TABLE FOR FY 2027
ELECTED OFFICIALS

Position	Annual Salary
Auditor	$104,859
County Attorney	$180,229*
Recorder	$104,859
Sheriff	$176,520
Treasurer	$104,859
Board Member, Board of Supervisors	$46,145
Chair, Board of Supervisors	$49,145

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* Salary may need to be reduced depending on Judicial Branch seeting of District Court Judge's salary pursuant to Iowa Code Section 331.752(5)

SCOTT COUNTY SALARY RATE TABLE FOR FY 2027
DEPUTY OFFICE HOLDERS

Position	Annual Salary
First Assistant Attorney	$153,195*
Chief Deputy Sheriff	$150,042
Chief Deputy Sheriff – Captain	$141,216
Lieutenant (73%)	$128,860
Lieutenant (68%)	$120,034

* Salary may need to be reduced depending on Judicial Branch seeting of District Court Judge's salary pursuant to Iowa Code Section 331.752(2)

SCOTT COUNTY SALARY RATE TABLE FOR FY 2027
TEMPORARY AND SEASONAL STAFF

Position	Rate
Seasonal Health Worker, Budget intern & Planning Intern	$11.58 to $16.82/hour depending on skills, education & experience
Seasonal Maintenance Worker (Roads)	$18.73-$20.44/hour
Summer Law Clerk	Set in cooperation with University Programs
Civil Service Secretary	Set by Civil Service Commission
Health Department	
Public Health Nurse	$32.50/hour
Correctional Health Nurse	$36.69/hour
Public Health Dental Hygienist	$33.29/hour
Bailiff	$24.83/hour
Detention Youth Counselor/Comm. Based Youth Counselor	$26.08/hour
On Call Election Official	$10.00/hour
Election Officials	$12.50/hour
Election Chairpersons	$15.00/hour
Election Temp Worker	$15.00/hour

CONSERVATION

Wapsi Center:	
Assistant Naturalist	$16.00-$18.00/hour
Maintenance/Resident Caretaker	$16.00-$18.00/hour
Cody Homestead:	
Attendants/Concession Workers	$12.00-$14.00/hour

SCOTT COUNTY SALARY RATE TABLE FOR FY 2027
GROUP: Z TEMPORARY AND SEASONAL STAFF

CONSERVATION

Glynns Creek:	
Seasonal part-time Golf Managers	
Food Service	$16.00-$18.00/hour
Pro Shop	$16.00-$18.00/hour
Assistant Golf Pro	$17.00-$19.00/hour
Seasonal Golf Pro Shop Personnel	$14.00-$16.00/hour
Golf Course Rangers, Starters, Cart Persons	$12.00-$14.00/hour
Concession Stand Workers	$12.00-$14.00/hour
Groundskeepers	$14.00-$16.00/hour

Scott County & West Lake Parks:	
Pool/Beach Manager	$22.00-$24.00/hour
Assistant Beach/Pool Manager	$16.00-$18.00/hour
Pool/Beach Lifeguards (includes WSI)	$14.00-$16.00/hour
Concession Workers	$12.00-$14.00/hour
Park Attendant	$14.00-$16.00/hour
Maintenance	$14.00-$16.00/hour
Skilled Maintenance	$16.00-$18.00/hour
Park Patrol (non-certified)	$16.00-$18.00/hour
Park Patrol (certified)	$25.00-$27.00/hour

Pioneer Village:	
Day Camp Counselors	$14.00-$16.00/hour
Apothecary Shop Concession Workers	$12.00-$14.00/hour
Maintenance/Resident Caretaker	$16.00-$18.00/hour

Shooting Complex Attendant	$15.00-$17.00/hour

Returning seasonals whose hourly max exceeds the new range would be "frozen" until the range catches up with their salary.

GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a budget glossary has been included below:

Accrual Accounting: A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent. For example, in accrual accounting, a revenue which was earned between April 1 and June 30, but for which payment was not received until July 10, is recorded as being received on June 30 rather than on July 10.

Appropriation: An authorization made by the Board of Supervisors which permits the County to incur obligations and to make expenditures of resources.

Appropriation Resolution: The official enactment by the Board of Supervisors to establish legal authority for County officials to obligate and expend resources.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the City or County Assessors.)

Assigned Fund Balance: Equity set aside for a purpose, but it is not restricted or committed for a specific purpose. The County Administrator and Board can assign fund balance equity.

Audit: A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

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

Balance Sheet: A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Balanced Budget: A balanced budget in the public sector is achieved when the government equates the revenues with expenditure over business cycles. In other words, a government's budget is balanced if its income is equal to its expenditures. The use of assigned or restricted fund balance is permitted to fund non-recurring expenditures.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond resolution. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, park improvements, roads and bridges.

Bond Issuance Fund: A capital fund to account for the proceeds of bond issuances, most recently for the 2019 radio communication bonds.

Budget: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various County services.

Budget Amendment: A legal procedure utilized by the Board of Supervisors to revise a budgeted service area appropriation. The Code of Iowa also requires Board approval through the adoption of a resolution for any interdepartmental or inter-fund adjustments or for any transfer within a department from one sub-object level total to another. County staff has the prerogative to adjust expenditures within sub-object level totals of a departmental budget.

Budget Calendar: The schedule of key dates or events which County departments and authorized agencies follow in the preparation, adoption, and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.

Budgeting For Outcomes: A budgeting process that identifies the results citizens want to achieve and focuses on outcomes or future conditions the government wants to achieve through identified services levels.

Budgeted Funds: Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Board approval is composed of budgeted funds.

Budget Transmittal Letter: The opening section of the budget from the Chairman of the Board of Supervisors which provides the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the identified target issues of the Board of Supervisors.

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Expenditure: Expenditures that are usually construction projects designed to improve the value of the government assets. Examples of capital expenditures include new roads, buildings, recreational facilities, and large scale remodeling. Also included are capital equipment purchases such as vehicles, furniture, machinery, building improvements, microcomputers, and special tools, which are usually distinguished from operating items according to their value and projected useful life. One-time agency funding and special consultant studies are also included in the County's definition of capital expenditures.

Capital Improvement Program: A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

Capital Improvement Program Budget: A Capital Improvement Program (CIP) Budget is a separate budget from the operating budget. However, for Scott County, it is included in the same budget document. Items in the CIP are usually construction projects designed to improve the value of the government assets. Examples of capital improvement projects include new roads, buildings, recreational facilities and large scale remodeling. Also included are capital equipment purchases such as vehicles, furniture, machinery, building improvements, microcomputers and special tools, which are usually distinguished from operating items according to their value and projected useful life.

Capital Projects Fund: This fund is used to account for and report financial resources that are restricted, committed, or assigned for the acquisition of property and equipment or construction of major capital projects not being financed by proprietary funds.

Cash Accounting: A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services. The annual audit, however, is prepared on an accrual/modified accrual accounting basis.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

Conservation CIP Reserve Fund: This fund is used to account for and report financial resources that are restricted, committed, or assigned to capital improvement projects within the Conservation Department.

Conservation Equipment Reserve Fund: This fund is used to account for and report financial resources that are restricted, committed, or assigned to equipment purchases within the Conservation Department.

Continuity of Operations / Continuity of Government (COOP / COG): Programing by the County designed to continue operations or government in a time of need or crisis. Services could be handled, virtually or within a physical space.

County Library: The Scott County Library Board of Trustees provides library services to all the cities within Scott County with the exception of the City of Bettendorf, the City of LeClaire, and the City of Davenport. In addition, the Library provides services to the unincorporated residents of Scott County and the citizens of the City of Durant through a contractual arrangement. The Trustees annually direct the Board of Supervisors to levy property taxes to the unincorporated area, in addition to providing tax levying amounts to each of the participating cities. The Board of Trustees is appointed by the Board of Supervisors, and the Code of Iowa provides for circumstances whereby the Library can create a potential financial burden or benefit on the County. The Library does not issue separate financial statements. The County Library Fund is a discretely presented component unit that is not budgeted by the Board of Supervisors.

Current Taxes: Taxes that are levied and due within one year.

Custodial Funds: Custodial fund types are used to account for net position and changes in net position. These funds are not budgeted by the Board of Supervisors.

City Assessor Fund: To account for funds held on behalf of the City Conference Board.

City Special Assessments Fund: To account for the special assessment taxes collected by the County on behalf of the cities within the County.

Community Services Fund: To account for funds for those individuals who are incapable of managing their own affairs.

County Assessor Fund: To account for funds held of behalf of the County Conference Board.

County Recorder Custodial Fund: To account for fees and taxes collected by the County for the state.

County Sheriff Custodial Fund: To account for the funds received for court services performed by the Sheriff's Department.

E911 Fee Fund: To account for assets and liabilities for the E911 Board.

Jail Inmate Fund: To account for receipts from the sale of commissary items to inmates and for funds confiscated upon arrest.

Rivershare Fund: To account for funds held on behalf of the County Library 28E Agreement.

Tax Sale Redemption Fund: To account for the tax sale proceeds collected by the County.

Taxing District Funds: To account for the property taxes collected by the County for the Districts.

Debt Services: The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Debt Service Fund: This fund is used to account for and report financial resources that are restricted, committed, or assigned to the servicing of the general long-term debt not financed by a specific source.

Delinquent Taxes: Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

Department: A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations as defined by Iowa law or by County ordinance.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Disbursement: Payment for goods and services in cash or by check.

Emergency Management Agency (EMA): Emergency management is a coordinated effort involving local, state, and federal government agencies as well as volunteer organizations and businesses. This agency assists citizens and their communities to prepare for, respond to, recover from, and eliminate or reduce the effects of natural, man-made, civil, and technological emergencies or disasters. The EMA Fund is not budged by the Board of Supervisors.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. An enterprise fund in Scott County was established for the golf course that opened at the start of FY 1991-92.

MEDIC EMS Fund: To account for the operation and maintenance for the ground emergency transportation fund.

Glynns Creek Golf Course Fund: To account for the operation and maintenance for the County's 18-hole golf course.

ERP (Enterprise Resource Planning): An accounting software system which integrates the general ledger, accounts payable, accounts receivable, budgeting, cash receipts and other planning documents to one software system for decision making and accounting.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Supervisors.

Expenses: This term is used as an appropriation sub-object account category to differentiate from personal services, supplies, capital, and equipment costs.

Expenditure: This term refers to the outflow of funds paid for an asset obtained or goods and services obtained. This term applies to all funds.

Fiscal Year: The time period designated by the County signifying the beginning and ending period for recording financial transactions. Scott County has specified July 1 to June 30 as its fiscal year.

Fixed Assets: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FTE: Full-Time Equivalent (FTE); an authorized position equivalent to working 2,080 hours in a year.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service fund, capital project funds, enterprise funds, trust and custodial funds, internal service funds, and special assessment funds.

Fund Balance: Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds.

Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

GAAP: Generally Accepted Accounting Principles (GAAP). Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles

General Fund: The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as law enforcement, mental health services, finance, data processing, park and recreation, physical health services, services to the poor, county development services, and general administration.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds: Bonds that finance a variety of public projects such as roads, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

GFOA: Government Finance Officers Association of the United States and Canada

GASB: Government Accounting Standards Board - promulgates accounting standards and practices for governments.

Governmental Fund: A funding structure used to account for activities primarily supported by taxes, grants, and similar revenue sources. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed to the grantee.

IBNR: Incurred but not reported. Normally associated with insurance claims.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Revenue: Revenue received from another government for a specified purpose. In Scott County, these are funds primarily from the State of Iowa.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department to another department, for example, the Vehicle Replacement Reserve Fund.

Health Insurance Fund: To account for health insurance provide to the County department and component units.

Dental Insurance Fund: To account for dental insurance provide to the County department and component units.

Inventory: A detailed listing of property currently held by the government.

Invoice: A bill requesting payment for goods or services by a vendor or other governmental unit.

Levy: To impose taxes, special assessments, or service charges for the support of County activities.

Line-Item Budget: A budget that lists each expenditure account (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Fund: Governmental fund or enterprise fund reported as a separate column in the basic financial statements and analysis.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure." Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Non-Major Fund: Governmental fund or enterprise fund reported within a combined column in the basic financial statements and subject to consolidated analysis within the financial statements.

Object Code: An expenditure category, such as personal services, supplies, or equipment.

Operating Budget: The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

Operating Fund: A fund restricted to a fiscal budget year.

Performance Objectives: Specific quantitative and qualitative measures of work performed as an objective of the department.

Program Budget: A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditure.

Program Performance Budget: A budget that focuses upon activities rather than line items. Demand, workload, productivity, and effectiveness indicator data are collected in order to assess the efficiency of services. Typical data collected might include miles of road needed to be paved, miles of roads paved, cost of paved roads per mile, percent of roads not able to be paved.

Property Tax: Property taxes are levied on both real and personal property according to the property's taxable valuation and the tax rate.

Public Safety Authority: Public Safety Authority (PSA) of Scott County, a blended component unit of the county responsible for jail expansion project through the issuance of revenue bonds. The authority does not issue separate financial statements and does not set a legal budget for the year. This fund is not budged by the Board of Supervisors. Currently, the primary purpose is debt financing.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, grants, shared revenues and interest income.

Revenue Bonds: Bonds usually sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

Requisition: A written request from a department to the purchasing division for specific goods or services. This action precedes the authorization of a purchase order.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical method.

Scott Emergency Communications Center (SECC) Fund: A blended component unit, SECC is an authorized organization of the Emergency Management Agency and has a separate board and governing agreement. SECC's responsibility is to provide emergency communication services including 9-1-1 dispatching and recordkeeping as well as radio communications to all county agencies. This fund is not budged by the Board of Supervisors.

Secondary Roads Fund: This fund is used to account for state revenue and other revenue that are restricted or committed to be used to maintain and improve the County's roads.

Service Enhancement: A service that does not fit in either core service or semi-core service definition, these services were created in the interest of the residents of the county, to enhance their quality of life, these services are not provided for by state or federal mandates.

Source of Revenue: Revenues are classified according to their source or point of origin.

State & Local Fiscal Recovery Fund: Coronavirus State & Local Fiscal Recovery Fund (SLFRF). A component of the American Rescue Plan Act to fund the COVID Relief.

Subscription-Based Information Technology Agreement (SBITA): A contract that conveys control of the right to use another party's IT software, either alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction.

Special Revenue Fund: A fund utilized to account for revenues derived from specific sources which are usually required by law or regulation to be accounted for as separate funds.

American Rescue Plan Act (ARPA): To account for federal grant dollars to fight the COVID-19 pandemic, maintain vital services, and build strong, resilient, and equitable recovery.

Opioid Litigation Fund: To account for Opioid settlement funds for remediation of the opioid crisis and treat or mitigate opioid use disorder through prevention, harm reduction, treatment, and recovery services.

Rural Services Fund: To account for taxes levied to benefit the rural residents of Scott County.

Recorder's Management Fees Fund: To account for the one dollar fee collected for each recorded transaction to be used for the purpose of preserving and maintaining those records.

Vehicle Replacement Fund: This fund is used to account for and report financial resources that are restricted, committed, or assigned to the procurement of the County fleet.

Voucher: A claim document indicating that a transaction has occurred. It usually contains the accounts related to the transaction.

Youth Justice Rehabilitation Center (YJRC): A newly proposed juvenile care facility to be located within Scott County.