BUDGET IN BRIEF | FY 2026 - 2027

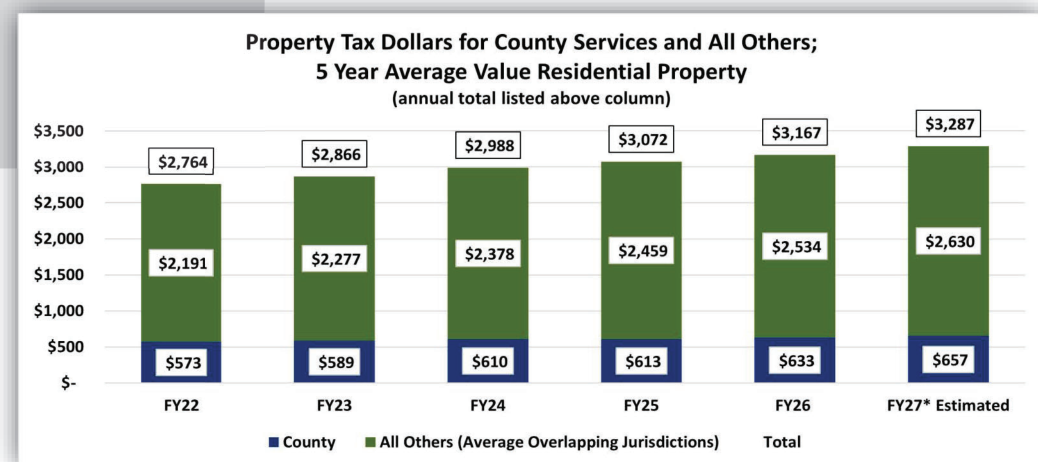
Budget Overview

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.

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.



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.

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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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.