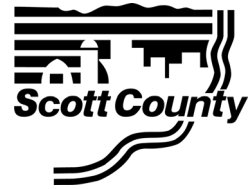
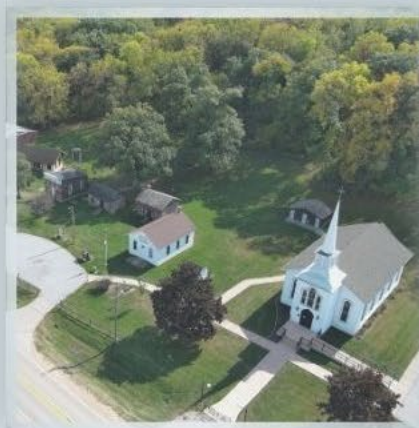


# FY 2026 Administration Recommended Budget



February 18, 2025



# FY 26 Scott County Mission

Scott County Government

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



*Scott County*  
**IOWA**

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

We Serve our Citizens with

Professionalism

Responsiveness

Involvement

Dedication

Excellence

Doing it Right

Doing it Now

Doing it Together

Doing it with Commitment

Doing it Well



*Scott County*  
**IOWA**

# FY 26 Budget Overview

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



# Strategic Plan – Key Strategies

## Employees

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

## Facilities

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

## Organizational Efficiency

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



# Employees

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



# Facilities

- Create a written plan for unusual situations that could impact the routine functions of each department from a facilities perspective.
- Develop an intermediate, three-year facilities, parks, and other physical infrastructure space plan by October 2024.
- Create a master plan for the next generation, matching plan to projected funding solutions by Fiscal Year 2025.



# Organizational Efficiency

- Integrate technology and web-based services to enhance interactions with customers by Fiscal Year 2026.
- Explore adding specialized skill positions to the organization.
- Develop processes and procedures for departments to internally evaluate their efficiencies for process improvements.





# County Budgeting – Budgeting for Outcomes

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

## 10 Service Areas

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

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

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

### Employees

- County Wide
- Dept.

### Facilities

- County Wide
- Dept.

### Organizational Efficiency

- County Wide
- Dept.

### PRIDE

- County Wide
- Dept.

# Budget Issues for FY 26 Budgets

## FY 26 Considerations:

Strategic Plan Efforts – Key Strategies

Medic Ambulance - Funding

American Rescue Plan

Property Tax changes

Opioid Settlement Fund

Mental Health District

Organizational changes

Jail / Juvenile population / service adjustments

Inflation / Economic Stresses

Wage Compression / Inflation



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# Budget Goals: FY 26 Budget

## Department Goals

- Department Goals were defined in the October 2024 Strategic Plan
- Tied into Budgeting for Outcome's



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# A Guide to Scott County Budgeting for Outcomes

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

Highlighting the Why.

**1. Goals & Objectives:**

Each Department/ Agency creates goals based on County-wide Board goals or program based Management goals.

1.

**2. Program Description:**

A short over-view and explanation of the services provided.

2.

## Conservation

Roger Kean, Director

### MISSION STATEMENT

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

### GOALS & OBJECTIVES

**MANAGEMENT GOAL**

Improve Facilities and Infrastructure

- Continue to prioritize maintenance and infrastructure projects that ensure our parks remain high-quality attractions

**MANAGEMENT GOAL**

Maintain Seasonal Staffing Levels

- Continue to promote recruitment and retention efforts that ensure proper levels of seasonal staffing needed to operate facilities

**MANAGEMENT GOAL**

Improve Department Efficiencies

- Encourage innovation that helps improve our overall efficiency

### PROGRAM DESCRIPTION - ADMINISTRATION

In 1956 the citizens of Scott County authorized the creation of the Conservation Board, which was charged with the responsibility of administering and developing a park system that meets the recreational, environmental, historical, and educational needs of the County.

### TARGET POPULATION

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

### STRATEGIC PRIORITY

Departmental

PERFORMANCE INDICATORS
↑↑ Exceeds Target
🎯 On Target
↔ Static
📉 Below Target

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

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

ANNUAL MEASURES		2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED	2024-25 PROJECTED
4. WORKLOAD	Appropriations Expended (excludes Golf)	\$3,965,003	\$4,139,725	\$4,521,526	\$4,968,907
	Revenues Received (excludes Golf)	\$1,697,318	\$1,830,370	\$1,949,547	\$1,953,902
	FTEs Managed	27.25	27.25	29.25	30.25
	Hours Worked by Seasonal Staff	69,253.5	74,350.25	75,000	75,000
	Acres Managed	2,509	2,509	2,509	2,509
	Transactions Processed by Staff	340,594	367,345	380,000	380,000
	Transactions Processed Online	18,867	23,504	26,500	26,500

3. Performance Indicators:  
Show at a glance how Departments/ Agencies are doing.

ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED	2024-25 PROJECTED
5. EFFICIENCY	Maintain expenditures within approved budget	To expend less than 100% of approved budget expenditures On Target	94%	93%	99%	99%
EFFICIENCY	Ensure administrative costs remain low for the Department	To expend 12% or less of approved budget on Administrative expenses On Target	14%	12%	12%	12%

6. Analysis:  
Detailed examination of the program.

6. ANALYSIS-ADMINISTRATION

The Conservation Administrative program is actively monitoring the annual budget, staffing and operational efficiencies of their managed areas, programs and staff. In addition to these typical administrative duties, they are prioritizing their customers by working to increase those receiving digital information about Scott County Conservation and continually making enhancements to their websites for those registering for activities and making rental reservations.

5. Annual Measures: A two year history as well as current projections for outcomes, efficiencies, and costs.

Highlighting the Why.

# Budget Process Changes

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



# Thank You

- Departments & Authorized Agencies

- Administrative Staff

- Amanda Orr
- Debbie Dierkes
- Courtney Chandler

- Budget Analysts

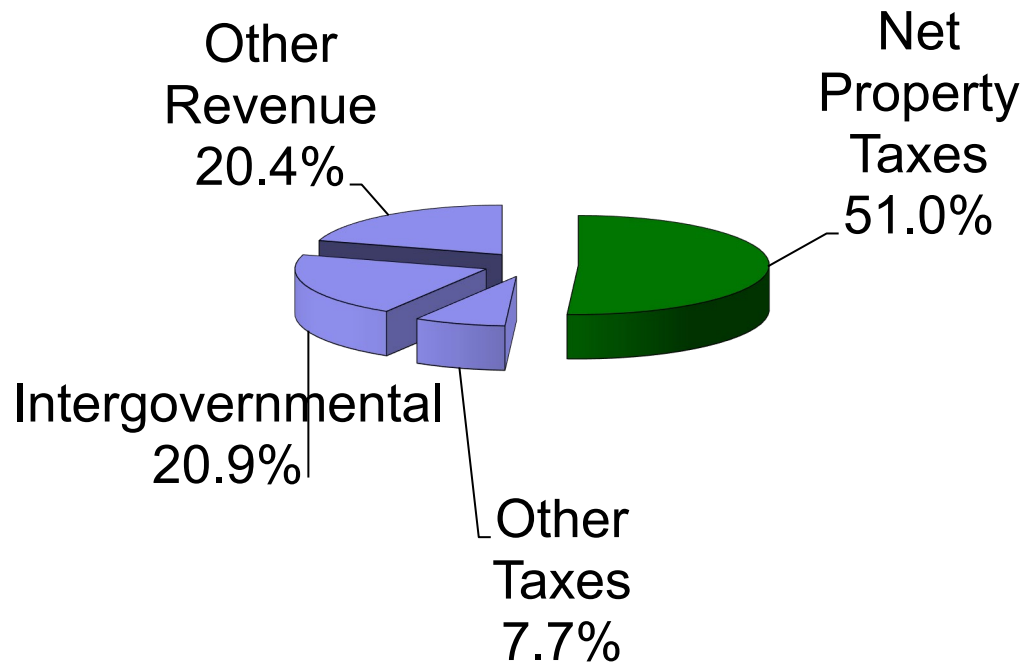
- Pam Brown
- Courtney Chandler
- Lori Elam
- Jennifer Garcia
- Amanda Orr
- Megan Petersen
- Greg Schaapveld
- Sara Skelton
- Amber Sullivan
- Amy Thoreson
- Kathy Walsh



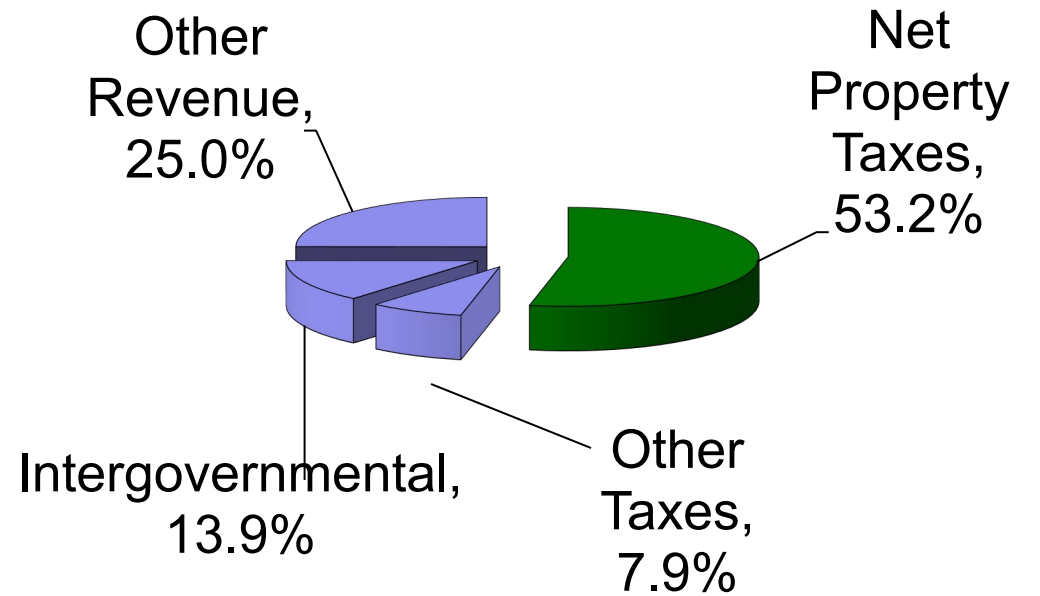
Scott County  
**IOWA**

# Revenues by Source

**FY25 BUDGET: \$124,363,092**



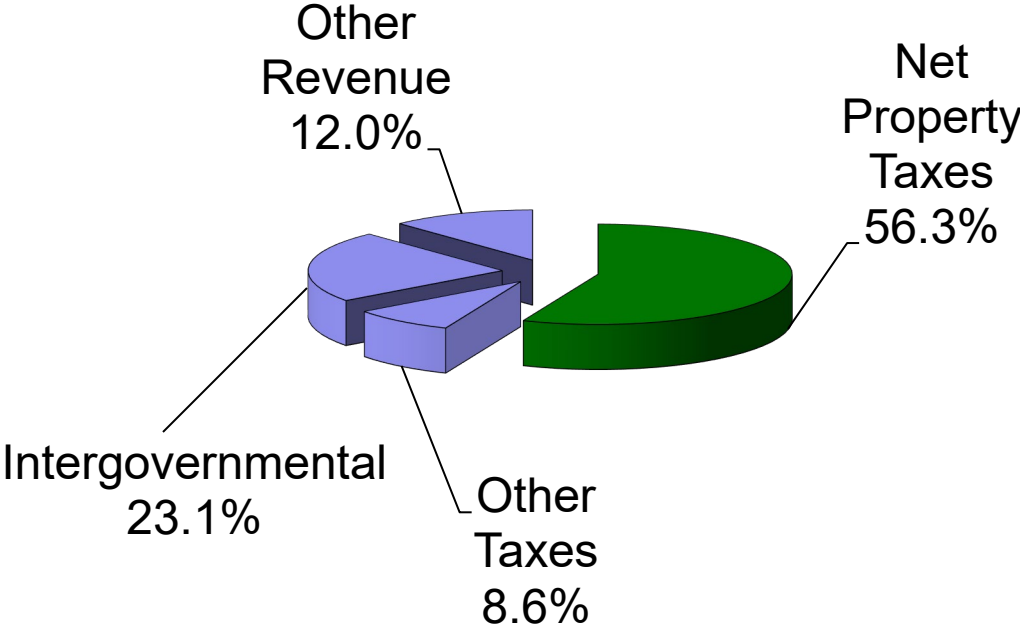
**FY26 BUDGET: \$122,964,089**



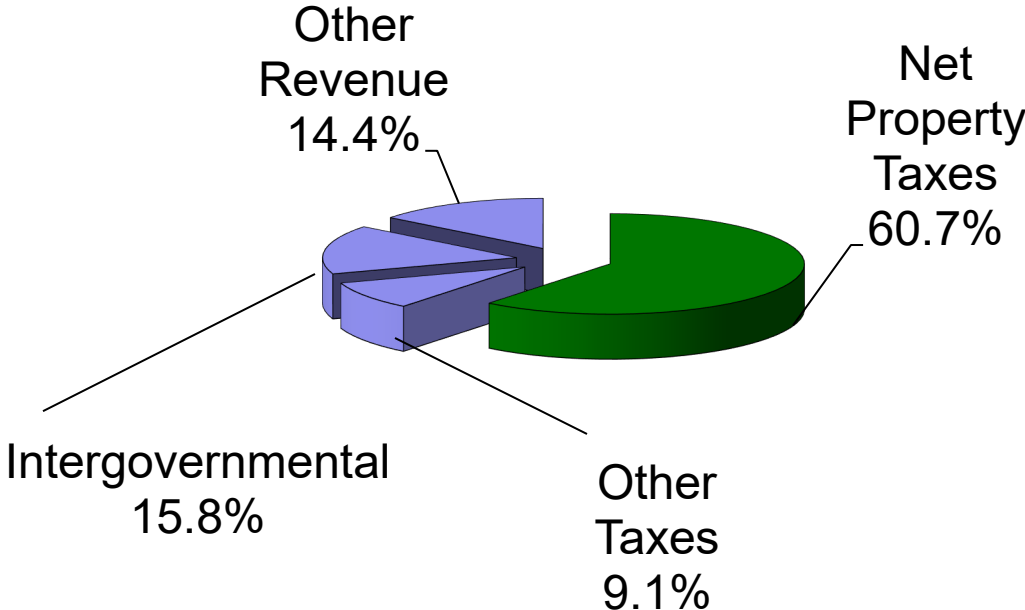


# Revenues by Source Governmental Funds

**FY25 BUDGET: \$112,592,382**

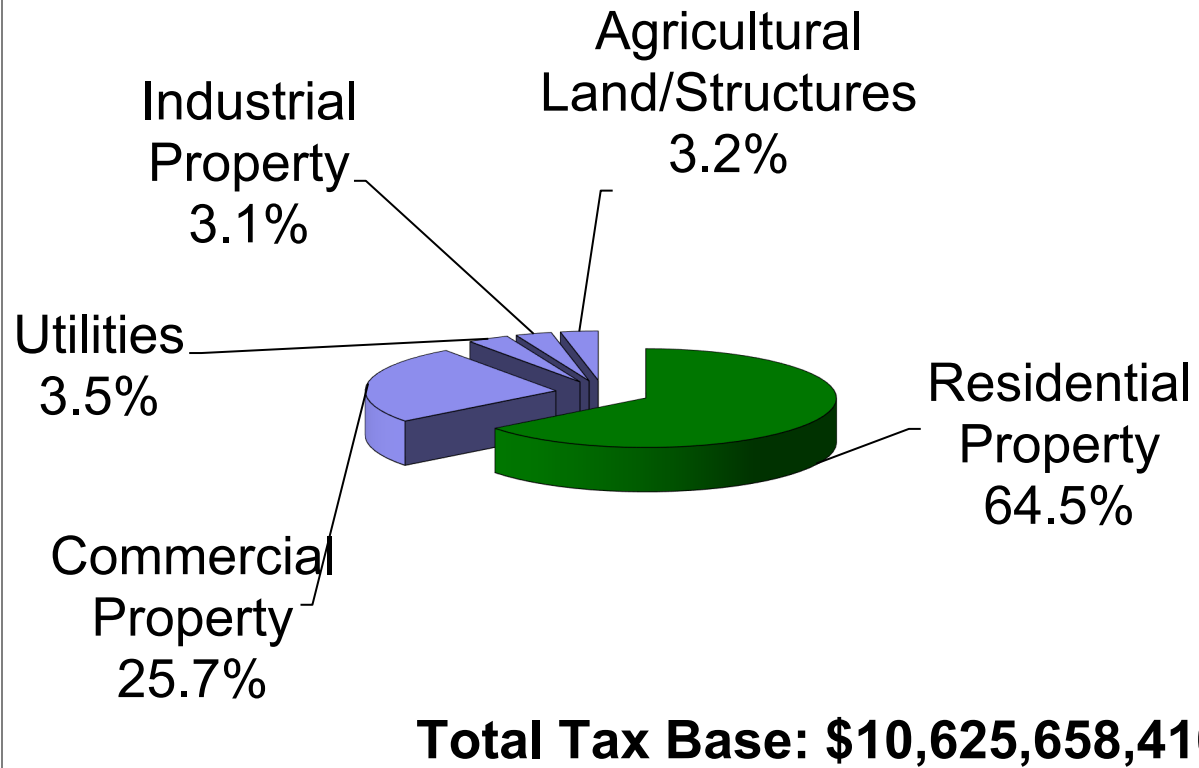


**FY26 BUDGET: \$107,541,338**

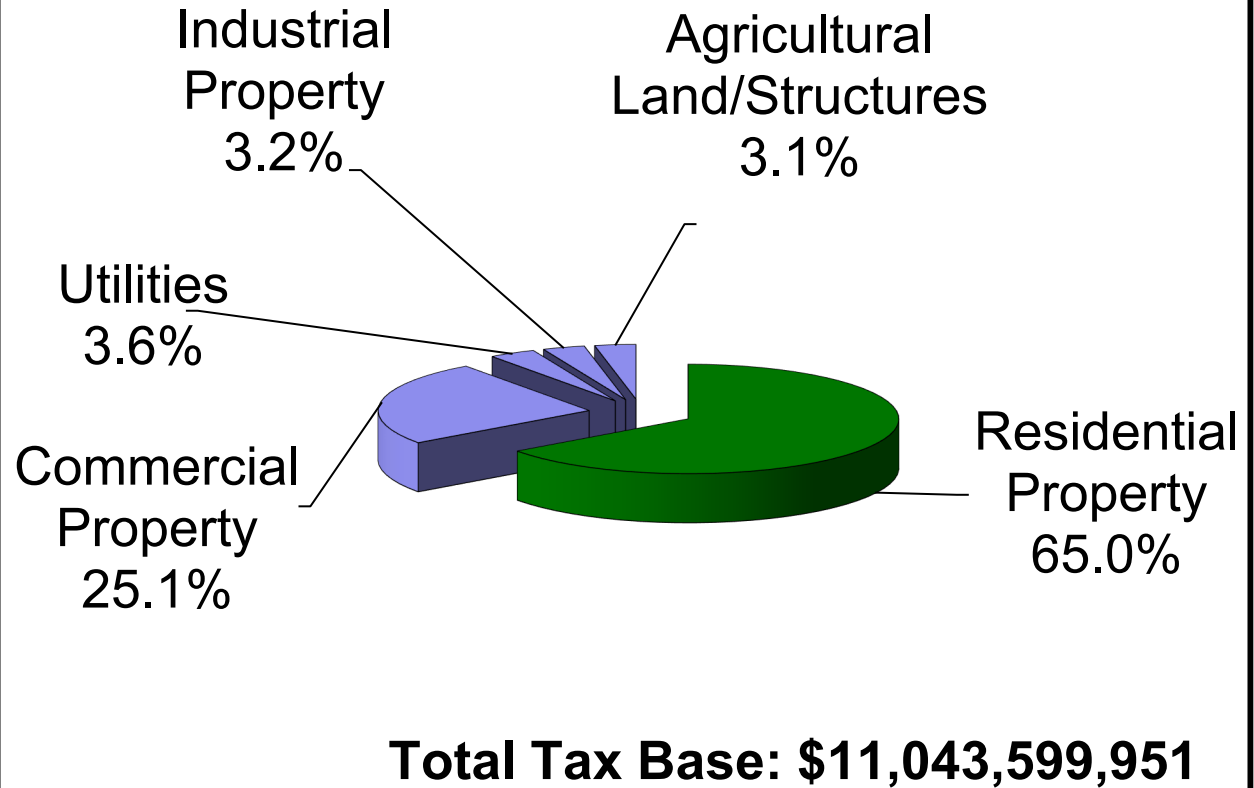


# Taxable Valuation

## FY25 TAXABLE VALUATION



## FY26 TAXABLE VALUATION

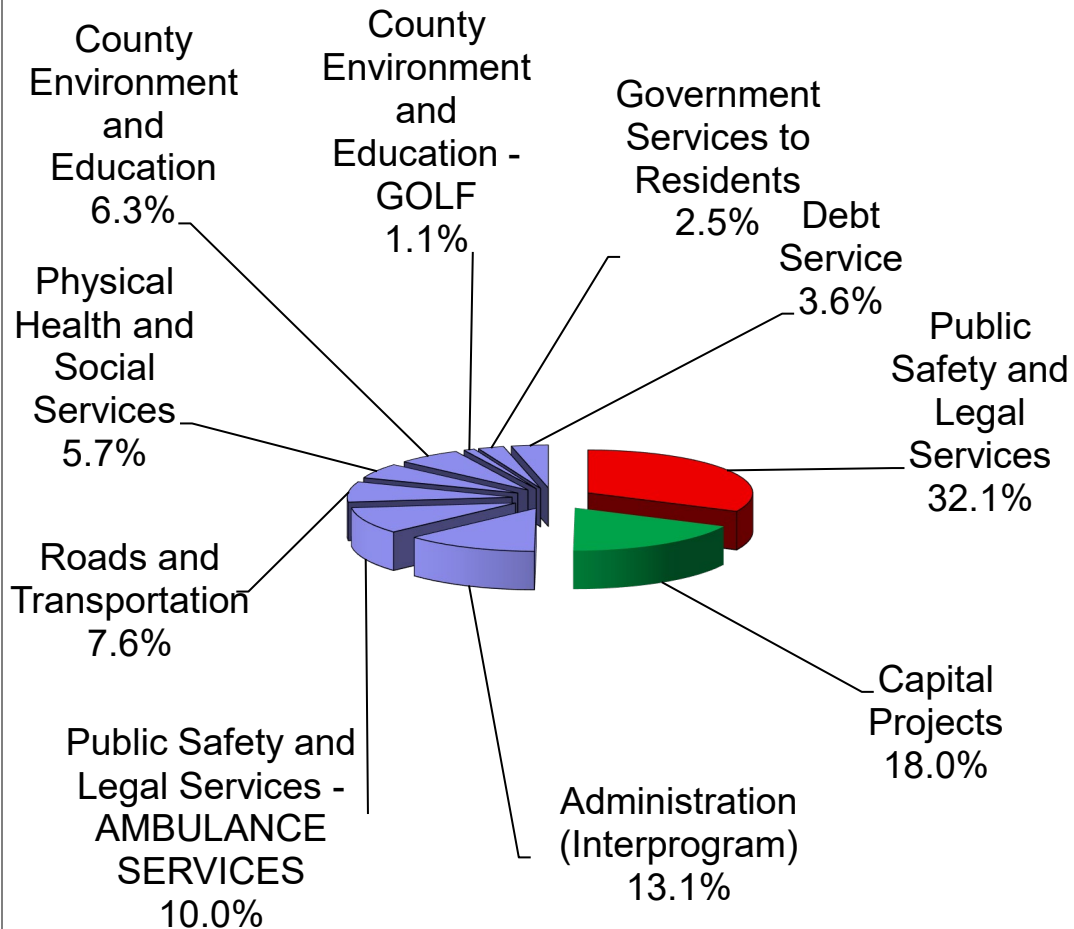


# Taxable Valuation Comparison

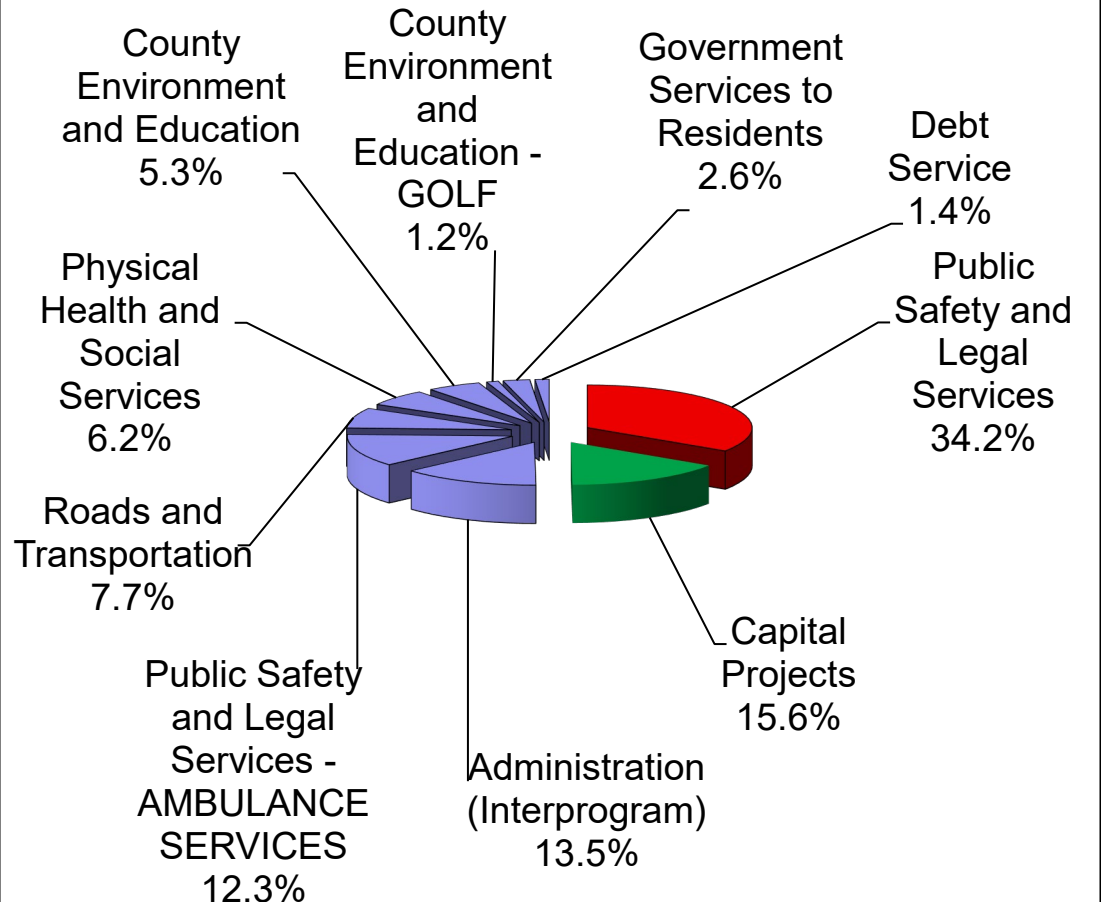
	<u>January 1, 2023</u> <u>For FY25</u>	<u>% of</u> <u>Total</u>	<u>January 1, 2024</u> <u>For FY26</u>	<u>% of</u> <u>Total</u>	<u>Amount</u> <u>Change</u>	<u>%</u> <u>Change</u>	
<b><u>COUNTY-WIDE</u></b>							
Residential Property	6,854,267,605	64.5%	7,178,386,692	65.0%	324,119,087	4.7%	←
Commercial Property	2,730,207,167	25.7%	2,768,592,371	25.1%	38,385,204	1.4%	
Utilities	376,979,752	3.5%	393,560,785	3.6%	16,581,033	4.4%	
Industrial Property	326,143,502	3.1%	355,965,219	3.2%	29,821,717	9.1%	
Agricultural Land/Structures	<u>338,060,384</u>	3.2%	<u>347,094,884</u>	3.1%	<u>9,034,500</u>	<u>2.7%</u>	
All Classes	10,625,658,410	100.0%	11,043,599,951	100.0%	417,941,541	3.9%	←
<b><u>UNINCORPORATED AREAS</u></b>							
Residential Property	854,028,434	66.7%	883,250,495	67.0%	29,222,061	3.4%	←
Commercial Property	56,505,928	4.4%	57,874,518	4.4%	1,368,590	2.4%	
Utilities	71,635,671	5.6%	73,137,340	5.5%	1,501,669	2.1%	
Industrial Property	1,738,474	0.1%	1,748,411	0.1%	9,937	0.6%	
Agricultural Land/Structures	<u>295,723,180</u>	23.1%	<u>303,551,200</u>	23.0%	<u>7,828,020</u>	<u>2.6%</u>	
Total	1,279,631,687	100.0%	1,319,561,964	100.0%	39,930,277	3.1%	←
Property in Cities	9,346,026,723	88.0%	9,724,037,987	88.1%	378,011,264	4.0%	
Property in Rural Areas	<u>1,279,631,687</u>	12.0%	<u>1,319,561,964</u>	11.9%	<u>39,930,277</u>	<u>3.1%</u>	
Total	10,625,658,410	100.0%	11,043,599,951	100.0%	417,941,541	3.9%	

# Overall Budget

## FY25 BUDGET \$136,690,626

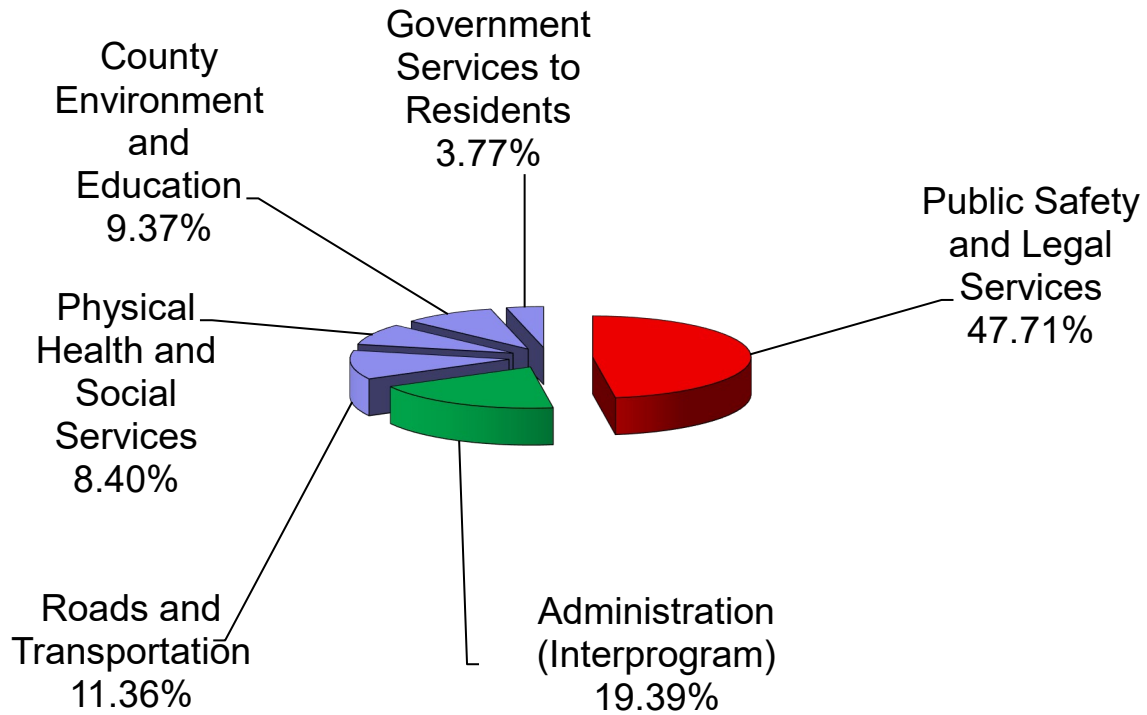


## FY26 BUDGET \$134,824,964

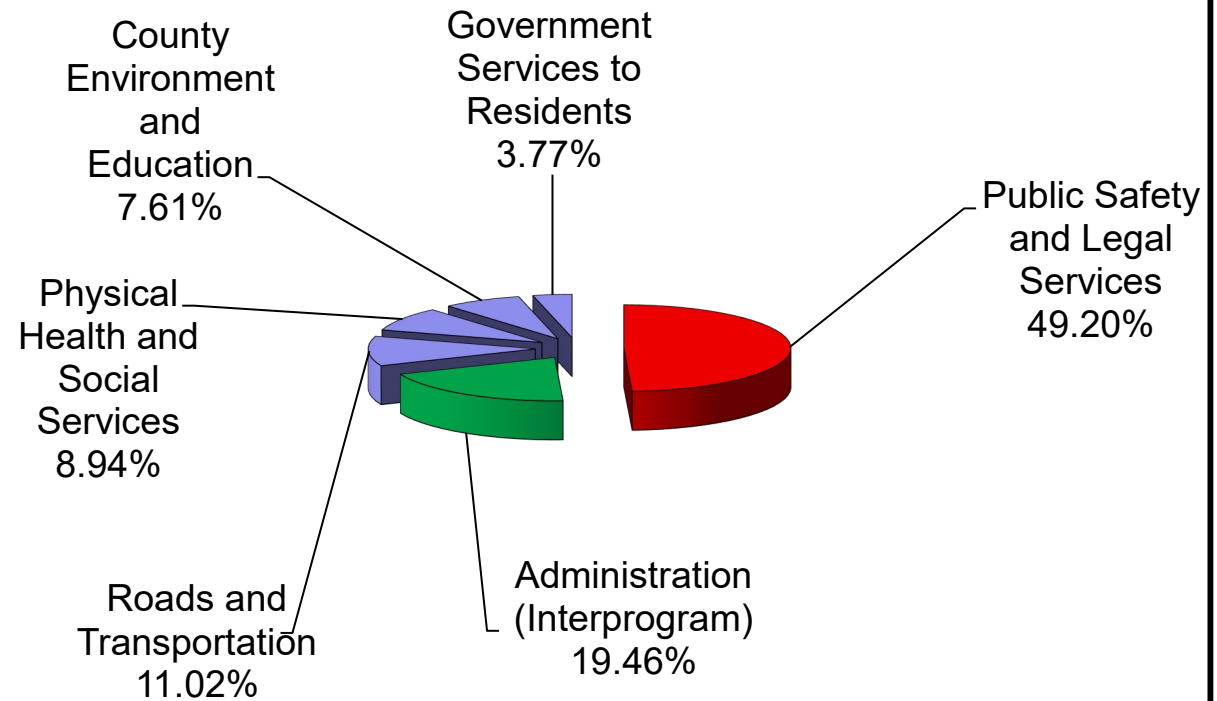


# FY 26 Operating Budget Governmental Funds

**FY25 BUDGET: \$92,037,768**



**FY26 BUDGET: \$93,792,726**

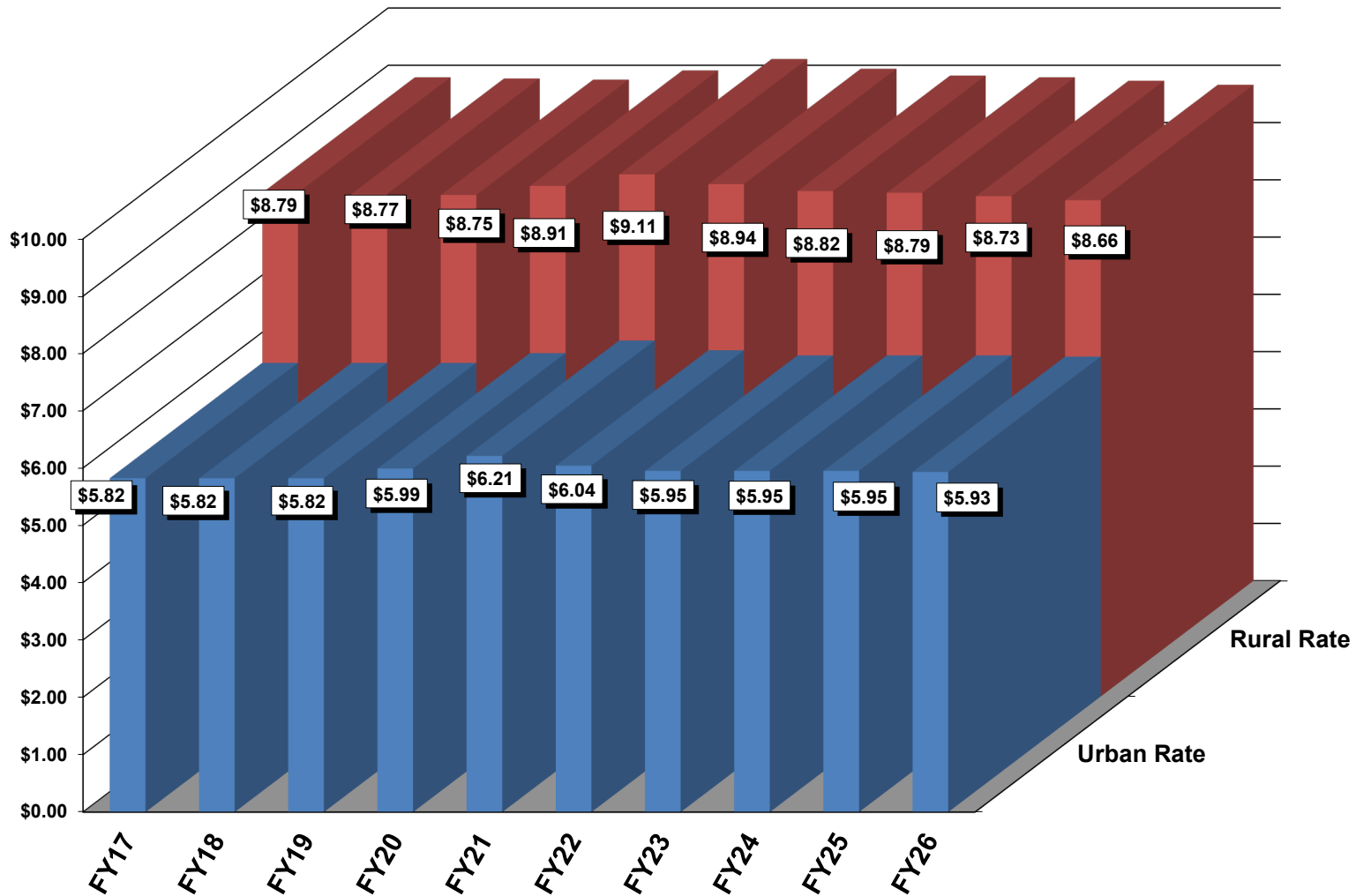


# FY26 Budget Overview

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



# Ten Year Levy Rate Comparison



# Levy Rate Impact - Residential

Urban Levy Rate:	\$100,000	\$200,000	\$400,000
	<u>Home</u>	<u>Home</u>	<u>Home</u>
Amount of Annual Increase in Property Taxes	\$5.69 2.06%	\$11.37 2.06%	\$22.75 2.06%
Rural Levy Rate:	\$100,000	\$200,000	\$400,000
	<u>Home</u>	<u>Home</u>	<u>Home</u>
Amount of Annual Increase in Property Taxes	\$6.13 1.51%	\$12.26 1.51%	\$24.51 1.51%
	<u>80 Acres of Land</u>	<u>120 Acres of Land</u>	<u>200 Acres of Land</u>
Amount of Annual Increase in Property Taxes	\$24.74 2.19%	\$37.11 2.19%	\$61.85 2.19%
<b>Combined Farm Home and Land</b>	\$30.87 2.01%	\$49.36 1.94%	\$86.36 1.95%

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

Agricultural taxable values increased from 71.8370% to 73.8750%, an increase of 2.19% per 80 acres of land.

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



# Levy Rate Impact – Commercial / Industrial

Urban Levy Rate:	<u>\$250,000 Commercial</u>	<u>\$300,000 Commercial</u>	<u>\$1,000,000 Commercial</u>	<u>\$5,000,000 Commercial</u>
Amount of Annual Increase in Property Taxes	\$8.53 2.1%	\$6.28 0.5%	-\$4.24 -0.1%	-\$64.32 -0.2%
Rural Levy Rate:	<u>\$150,000 Commercial</u>	<u>\$300,000 Commercial</u>	<u>\$1,000,000 Commercial</u>	<u>\$5,000,000 Commercial</u>
Amount of Annual Increase in Property Taxes	\$9.19 1.5%	-\$0.42 -0.0%	-\$45.28 -0.6%	-\$301.60 -0.8%

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



# FY 2025 Change in Tax Dollars by Class – Urban Rate

COUNTY-WIDE	Change in rate (\$0.00)	Revaluation		Rollback		Total Percentage	Dollars
	Rate Increase	Revaluation Percentage	Valuation Dollars	Rollback Percentage	Dollars		
Residential Property	\$-	15.1%	\$6,162,319	-15.2%	(\$6,203,129)	-0.1%	(40,810)
Commercial Property	-	19.5%	2,649,883	0.0%	-	19.5%	2,649,883
Utilities	-	1.3%	28,796	0.0%	-	1.3%	28,796
Industrial Property	-	17.3%	286,318	0.0%	-	17.3%	286,318
Agricultural Land/Structures	-	27.4%	<u>521,071</u>	-21.6%	<u>(357,484)</u>	5.8%	<u>163,587</u>
All Classes	<u>\$-</u>		<u>\$9,648,387</u>		<u>(\$6,560,613)</u>		<u>\$3,087,774</u>

Estimated Taxes at \$5.95 / \$6.04; Gross dollars before credits; Rollback not applied to Commercial / Industrial for estimation.

# FY 2026 Change in Tax Dollars by Class – Urban Rate

COUNTY-WIDE	Change in rate (\$0.02)	Revaluation		Rollback		Total Percentage	Dollars
	Rate Change	Revaluation Percentage	Valuation Dollars	Rollback Percentage	Dollars		
Residential Property	(\$115,837)	2.4%	\$978,789	2.3%	\$958,174	4.7%	\$1,821,126
Commercial Property	(46,141)	1.4%	227,426	0.0%	-	1.4%	181,285
Utilities	(6,371)	4.4%	98,693	0.0%	-	4.4%	92,322
Industrial Property	(5,512)	9.1%	176,590	0.0%	-	9.1%	171,078
Agricultural Land/Structures	<u>(5,713)</u>	-0.1%	<u>(2,011)</u>	2.8%	<u>54,651</u>	2.7%	<u>46,927</u>
All Classes	<u>(\$179,574)</u>		<u>\$1,479,487</u>		<u>\$1,012,825</u>		<u>\$2,312,738</u>

Estimated Taxes at \$5.93 / \$5.95; Gross dollars before credits; Rollback not applied to Commercial / Industrial for estimation. Does not account for change in debt service tax base to general tax base.

# Change in Tax Dollars

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

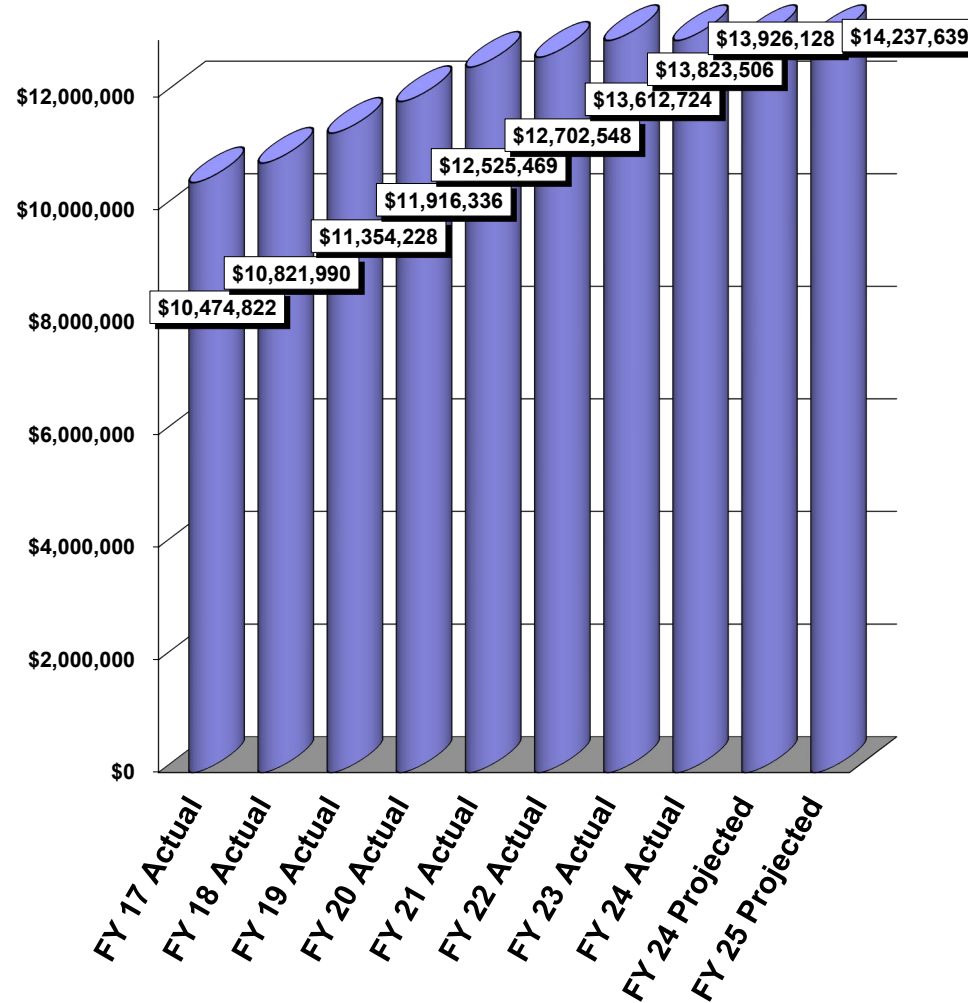
FY 25	County-Wide	Unincorporated	Total
Rate change	\$-	(\$68,545)	(\$68,545)
Revaluation / Growth / Decline Change	9,648,388	732,060	10,380,448
Rollback Change	<u>(6,560,613)</u>	<u>(536,837)</u>	<u>(7,097,450)</u>
	<u>\$3,087,775</u>	<u>\$126,678</u>	<u>\$3,214,453</u>

# Fund Balance Review

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

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

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



# FY 26 Changes to Governmental Operating Budget

- Personnel: Market Rate Adjustment, Cost of Living, and Steps including new positions of \$2,037,423 applied to salary in General Fund.

Group	FY 2026 COLA
Nonunion	3.5%
AFSCME	3.5% Settled
Teamsters	Open
DSA	Open
PPME	3.5% Settled
Elected Officials	Budgeted 3.5%

- Insurance, IPERS, FICA and other benefits of \$309,431 increase is applied to benefits in General Fund.
- General Fund increase of \$2,346,854, 4.4% of FY 25 budgeted personnel costs of \$52,516,869 to FY 26 budgeted personnel costs of \$54,863,724.
- Recommended new positions and reclassifications salary and benefits is \$746,527, included in above.



# FY 26 Changes to New FTE

Organizational Change Requests (Salary and Family Benefits)	Department Request
Attorney: 2.0 FTE Assistant Attorney; 1.0 Digital Evidence Technician	\$341,384
Information Technology: 1.0 Public Safety Systems Analyst; 1.0 Technology Business Analyst	203,891
Health: 0.25 PRN Dental Hygienist (grant funded)	18,917
YJRC: 1.0 FTE Food Services Worker	<u>72,951</u>
General Fund	\$637,143
MEDIC EMS: Administrative Billing Specialist 1.0 FTE	<u>\$92,800</u>
	<u>\$729,943</u>



# FY 26 Changes to Reclassifications

Organizational Change Requests (Salary and Family Benefits)	Department Request
Community Services: Opioid Care Coordinator; Administrative Support Specialist; Case Aide Supervisor / Veteran's Affairs Services – General and Opioid Funds Classifications / Outside Funding	\$-
Conservation: Golf Superintendent	8,110
FSS: Sr. Electronic System Tech	3,288
Information Technology: Network Infrastructure Manager; Senior Network System Administrator; Senior GIS Analyst	23,987
MEDIC EMS: EMT II	37,465
Sheriff: Senior Administrative Assistant; Correction Officer; Sex Offender Registry Specialist; Lieutenant – Jail; Sergeant – Jail; Deputy Sheriff; Sergeant – Patrol / Civil	28,863
Treasurer: Training Specialist; Assistant Operations Manager	<u>7,671</u>
	<u>\$109,384</u>





# FY 26 Changes to General Fund Operating Budget

Utilities: \$96,265

Commercial Services (printing / coding / general): \$324,115;  
Facility and Support Services & Auditor

Professional Services: (\$595,078); Strategic Planning

Service Contracts: (\$367,500); YJRC

Changes for Authorized Agencies: \$367,717; EMA / SECC

Insurance Premiums: \$297,303

Liability Claims: (\$175,000)

Extradition of Prisoners (Out of County Placement): \$250,000

Physician Services: \$165,000

Subscription Based Information Technology Arrangements -  
Contracts: \$500,000



# ARPA – Coronavirus State & Local Fiscal Recovery Fund

	Working Budget	Expended as of 12/31/24	Balance to Expend
Operating (Non-Departmental):			
Salvation Army; HHSI	\$6,140,880	\$4,933,136	\$1,207,744
Tourism	100,000	100,000	-
Transfers out:			
Capital – Reallocated Capital	6,273,410	6,273,410	-
Capital – COOP / COG	3,726,590	3,726,590	-
Capital – Admin. HVAC	2,810,100	2,810,100	-
Capital – Davenport West Locust Sewer Connectivity	1,600,000	1,600,000	-
Capital – Conservation Trails	1,999,892	1,747,817	252,075
Capital – Conservation Sewer	2,388,834	1,341,937	1,046,897
Capital – Mt. Joy; Park View	<u>8,552,444</u>	<u>36,860</u>	<u>8,515,584</u>
Total Transfers Out	<u>27,351,270</u>	<u>17,536,709</u>	<u>9,814,556</u>
Allocation of \$33.6 M	\$33,592,150	\$22,569,850	\$11,022,300

Does not include interest earnings on money held.

# MEDIC EMS

- MEDIC EMS – 2026 Budget \$16.5 million Appropriations; \$15.98 million Revenues and Transfers In.
  - 100% Full Time Equivalency
  - Benefits
  - Capital depreciation after new acquisitions
  - FSS and IT maintenance allocated to MEDIC EMS
  - GEMT Revenues of \$1.6 million net revenues
  - Transfers in \$1.9 million from General and Capital Funds



# FY 26 Changes to Other Funds

## Debt Service Fund:

	Debt Service	Paid by Debt Tax Levy	Obligated through
Solid Waste Recycling	\$569,331	\$ -	2035
Emergency Equipment*	<u>1,292,750</u>	<u>262,750</u>	2028
Total	\$1,852,181	\$262,750	

\*House Study Bill 104: The proposed changes would decrease funds generated by emergency communications service surcharges from 60% to 46% each quarter for the 911 transition project then increase to 55%. A decline in projected revenue would be made up from tax levy (if known) or General Fund / Debt Service Fund Equity.



# FY26 Changes to Other Funds

- Rural Services Fund: The transfer to Secondary Roads Fund has increased \$44,000 (1.4%) due to the formula tied to assessed valuation. Corresponding County General Fund formula increase is \$98,000 (8.9%). Required revenue growth was 1.1%. New property tax formula created an imbalance between prior contributions.
  - Library contribution increased by \$21,087 (3.5%), formula based.
- Secondary Roads: Roadway construction and maintenance projects are scheduled due to the availability of resources.
- Opioid Settlement Fund: Fund to address national opioid crisis using settlement funds. \$340,000 to fund programming and coordinators. Additional grant funding. \$12.7 M to fund projects.
- Golf Fund: \$135,791 increase; capital depreciation and seasonal staffing.



# Governmental Capital Fund

	FY 25 Estimate	FY 26 Budget	Significant Projects
Buildings and Grounds	\$7,640,910	\$4,537,000	Courthouse Lower Level, UPS Replacement; Jail Roof Repair; YJRC Completion; Administration Center Remodel; Treasurer Store Relocate
Technology and Equipment Acquisition	1,539,600	7,877,500	Desktops; Servers; Storage; Jail Management System; Time and Attendance; Backup and Restore upgrade; Permitting software; facility management system; IT Service Management Software
Other Projects	50,000	50,000	CAT Funding
Conservation CIP	3,784,604	2,471,602	Park Terrace Campground; SCP Storage Barn; SCP Playground; ARPA Trails and Sewer
Vehicle Acquisition	700,000	500,000	Annual replacements and additions
Secondary Roads Construction Equipment	1,000,000	1,000,000	General Equipment
Secondary Roads Construction	<u>8,205,000</u>	<u>5,610,000</u>	Culvert Replacements; Bridge Replacements; HMA resurfacing; Mt. Joy; Park View
Governmental Total	\$22,920,114	\$22,046,102	

FY 23 - \$19.6 Million; FY 24 - \$ 26.4 Million; FY 25 Original Budget - \$25.57 Million; FY 2025 – FY 2030 \$76.2 Million

# Budget Calendar

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



# Summary

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

