

FY25 Administration Recommended Budget

February 6, 2024



FY 25 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 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



FY25 Budget Overview

- Incorporate Strategic Planning Goals into Departmental Budgets
- Incorporate ARPA funding into operating and capital plan
- Incorporate OPIOID funding into operating plan
- Incorporate budget parameter meeting issues 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 April 2025.



Organizational Efficiency

- Integrate technology and web-based services to enhance interactions with customers by June 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 25 Budgets

FY 25 Considerations:

Strategic Plan Efforts – Key Strategies

Medic Ambulance

American Rescue Plan

Property Tax changes

Opioid Settlement Fund

Local Option Sales Tax

Organizational Changes

Jail / YJRC Changes

Inflation / Economic Stresses

Wage Comparability / Inflation



Budget Goals: FY 25 Budget

Department Goals

- Department Goals were defined in the October 2023 Strategic Plan
- Tied into BFO's
- New approach to 2025 through new forms and analysis



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

Highlighting the Why.

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

BOARD or MANAGEMENT goal? Improve Facilities and Infrastructure
• Continue to prioritize maintenance and infrastructure projects that ensure our parks remain high-quality attractions

BOARD or MANAGEMENT goal? Maintain Seasonal Staffing Levels
• Continue to promote recruitment and retention efforts that ensure proper levels of seasonal staffing needed to operate facilities

BOARD or 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
 🟢 On Target
 🟡 Below Target
 ⚪ Static

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

ANNUAL MEASURES		2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED	2024-25 PROJECTED	
WORKLOAD	Number of Programs Offered	287	313	300	300	
	Number of School Contact Hours	9,212	10,025	10,000	10,000	
	Number of Hours Served by Volunteers	NA	NA	1,000	1,000	
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED	2024-25 PROJECTED
OUTCOMES	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	19,240	20,688	21,000	21,000
		<u>📈 On Target</u>				
OUTCOMES	Provide education to the general public about watershed and water quality	To maintain or increase the number of people served	NA	118	148	148
		<u>📈 On Target</u>				
OUTCOMES	Provide education to the general public about <i>Leave No Trace</i> ethics and principles of outdoor recreation	To maintain or increase the number of people served	NA	74	93	93
		<u>📈 On Target</u>				
ANNUAL MEASURES		EFFECTIVENESS/ PERFORMANCE INDICATORS	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED	2024-25 PROJECTED
OUTCOMES	Provide education/outdoor programs at Scott County Parks (campgrounds, shelters, and attractions)	To maintain or increase the number of programs offered at these locations	NA	122	153	153
		<u>📈 On Target</u>				

ANALYSIS-ENVIRONMENTAL EDUCATION

ANALYSIS-ENVIRONMENTAL EDUCATION

The Conservation Environmental Education program reports on a number of items including the programs offered, school contact hours and hours served by volunteers. The workloads help contribute to their overall goal of maintaining or increasing the number of people served through education about the environment, the need to preserve natural resources and the value of outdoor recreation. In FY24 and FY25 they are forecasting increases to the number of people served through education about Leave No Trace ethics and principles watershed/water quality.

Highlighting the Why.

Budget Process Changes

- Adhere to new notification rules and timing.
- Incorporate MEDIC EMS and Golf Course into a County departmental budget for further analysis.
 - Enterprise funds, including depreciation, pension, and compensated absence policies. Debt service principal is a balance sheet activity, similar to not-for-profit financials.
 - Both are separate budgeted appropriations from the State Department of Management reporting.



Thank You

- Departments & Authorized Agencies
- Administrative Staff
 - Amanda Orr
 - Debbie Dierkes

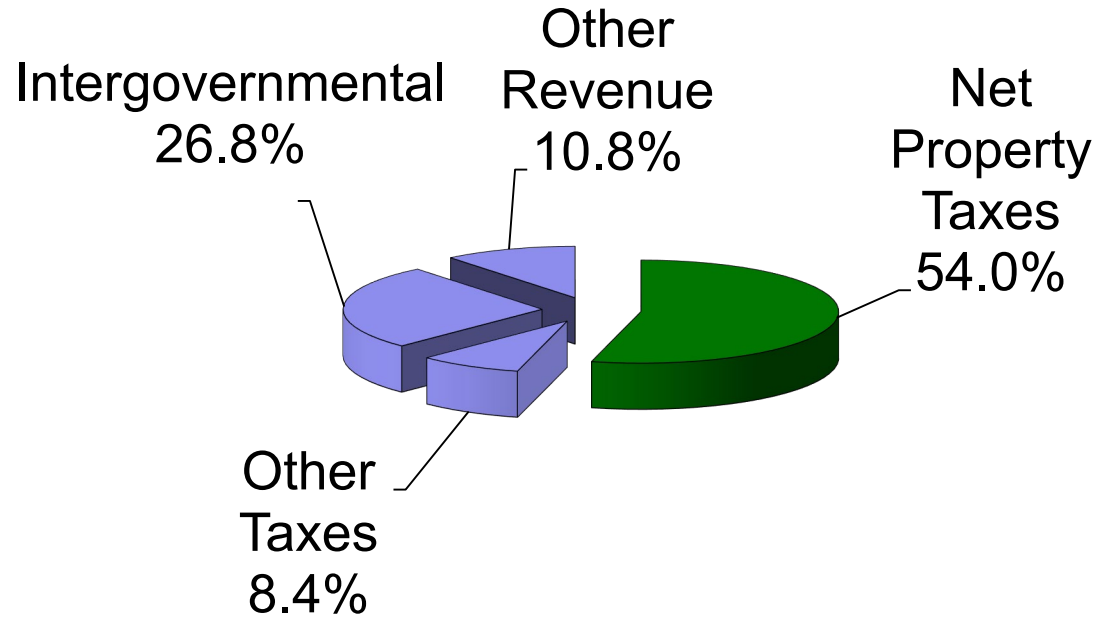
- Budget Analysts
 - Pam Brown
 - Lori Elam
 - Megan Petersen
 - Amanda Orr
 - Wes Rostenbach
 - Sara Skelton
 - Amber Sullivan
 - Amy Thoreson
 - Kathy Walsh



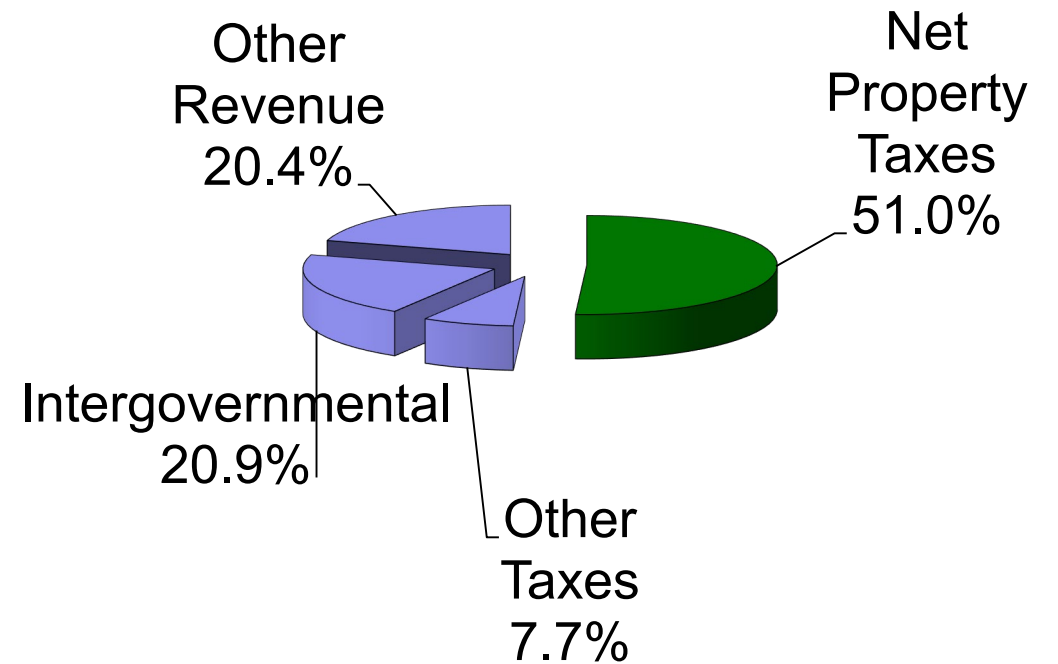
Scott County Iowa

Revenues by Source

FY24 BUDGET: \$110,138,245

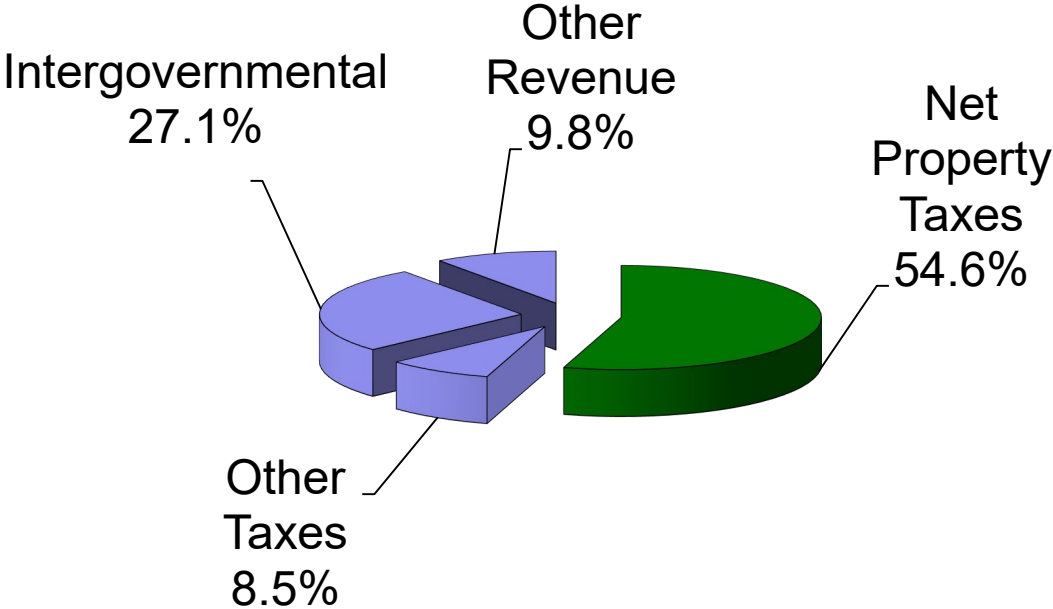


FY25 BUDGET: \$124,363,092

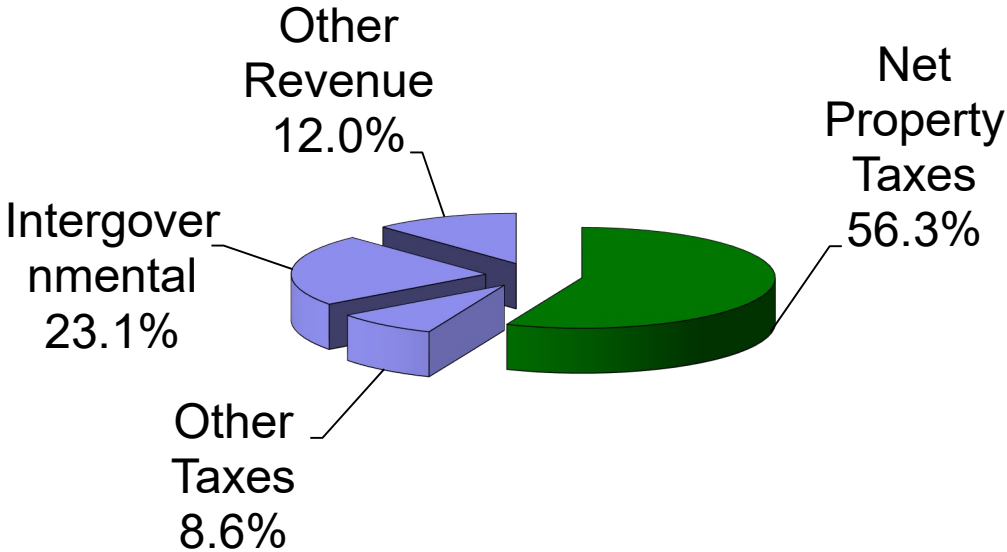


Revenues by Source Governmental Funds

FY24 BUDGET: \$108,938,195

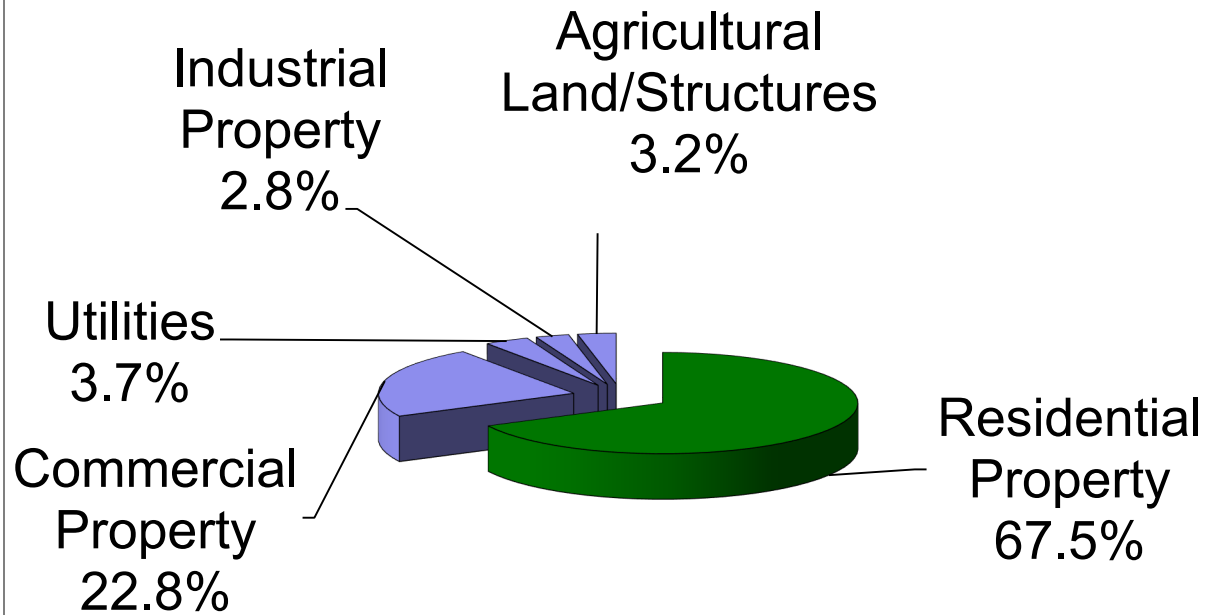


FY25 BUDGET: \$112,592,382



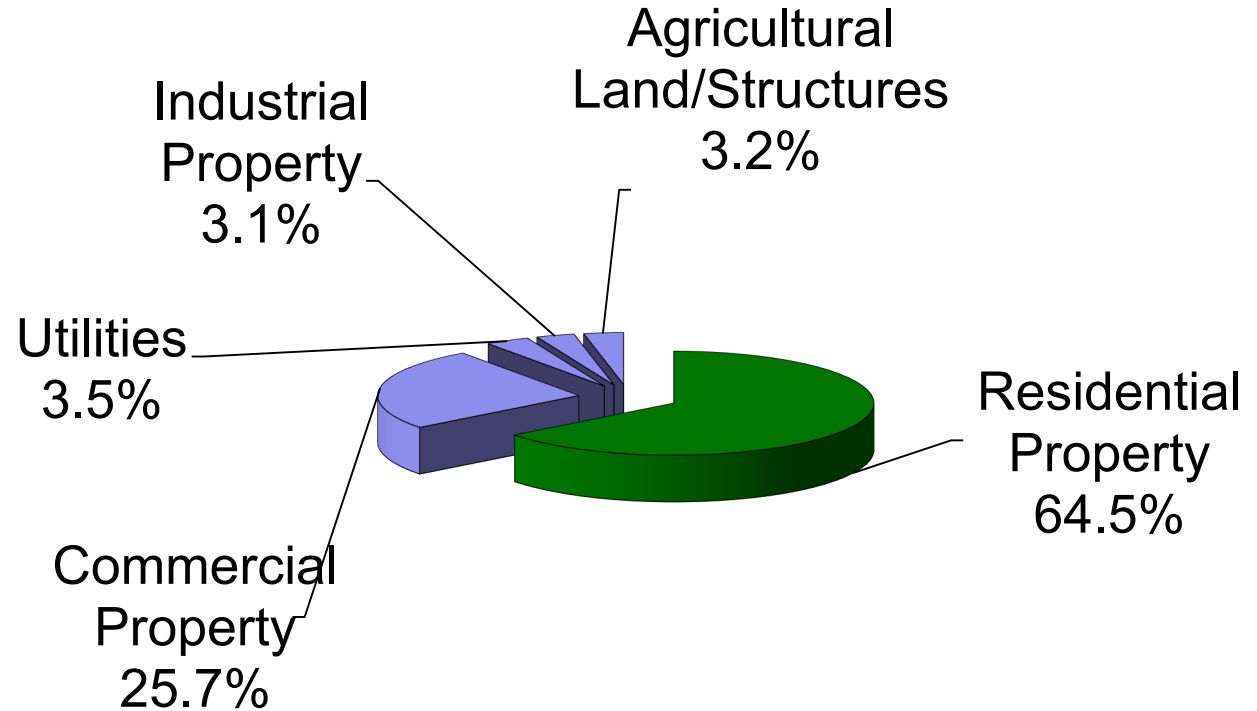
Taxable Valuation

FY24 TAXABLE VALUATION



Total Tax Base: \$10,112,774,767

FY25 TAXABLE VALUATION



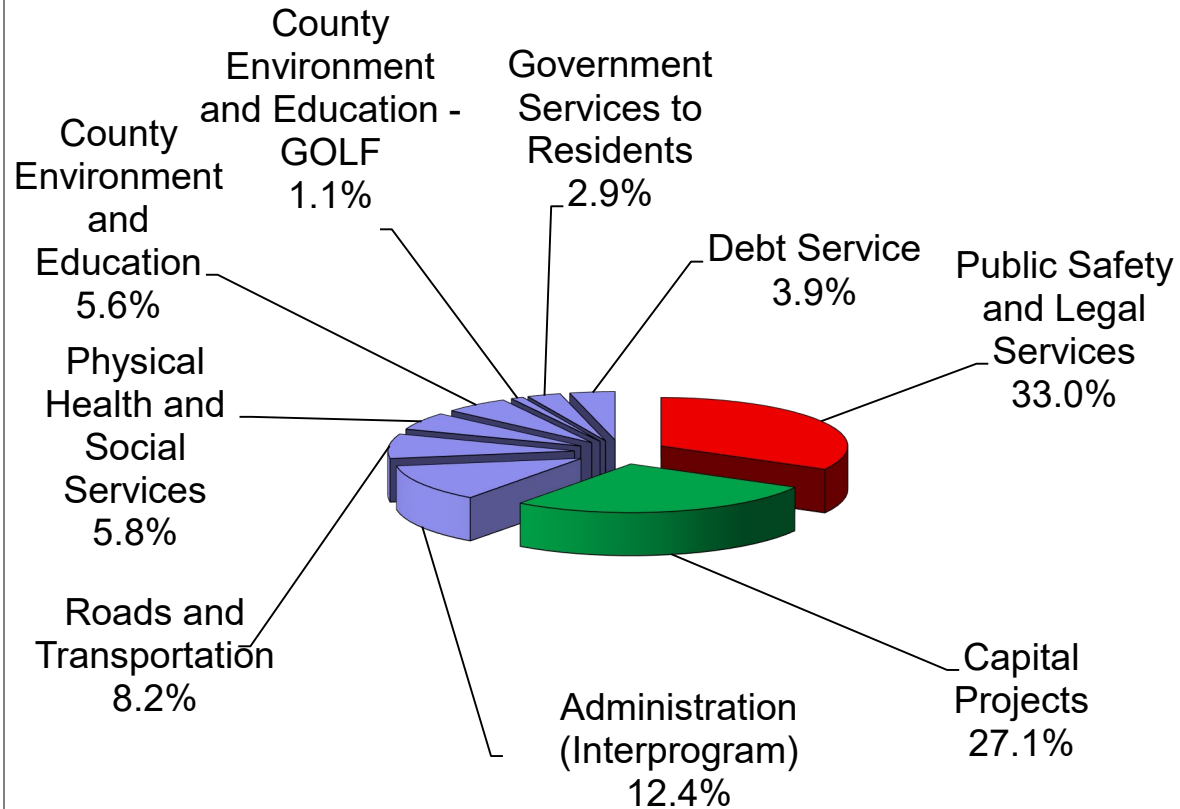
Total Tax Base: \$10,625,658,410

Taxable Valuation Comparison

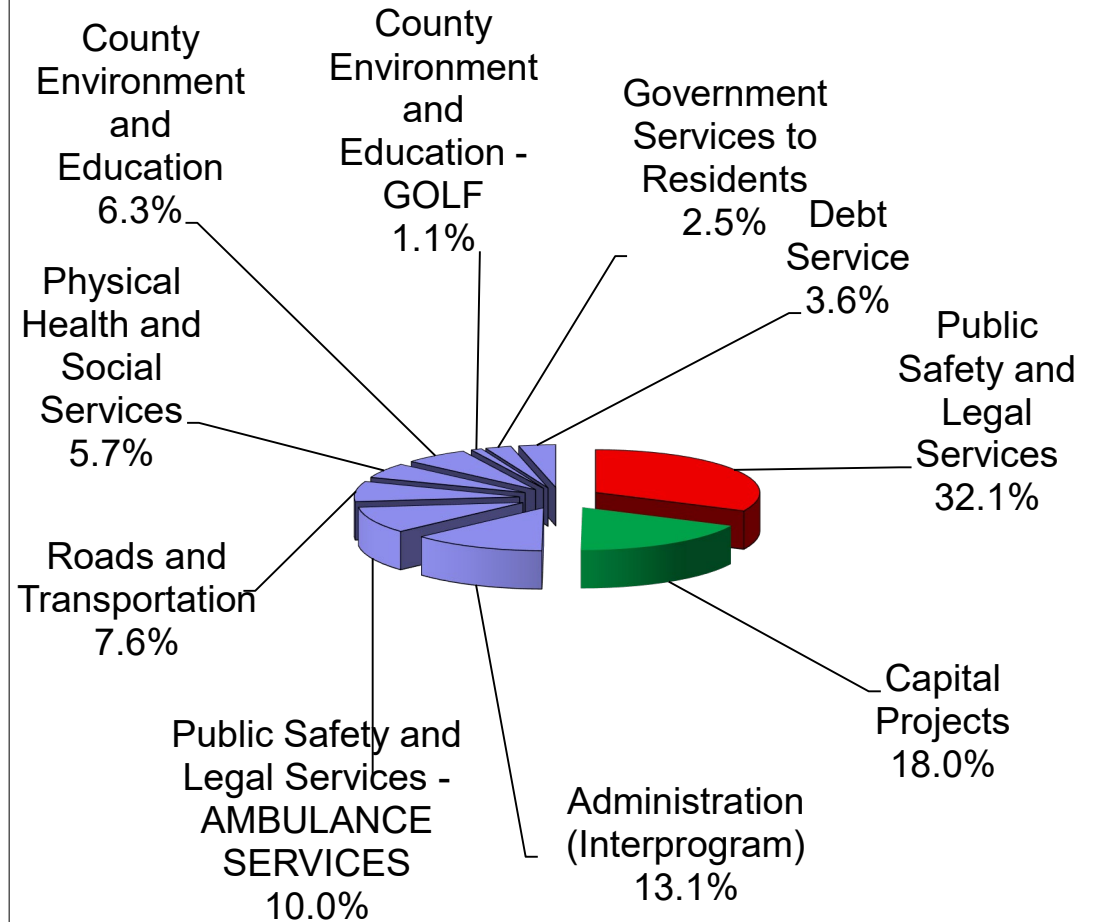
	January 1, 2022 <u>For FY24</u>	% of <u>Total</u>	January 1, 2023 <u>For FY25</u>	% of <u>Total</u>	<u>Amount</u> <u>Change</u>	<u>%</u> <u>Change</u>	
<u>COUNTY-WIDE</u>							
Residential Property	6,858,833,949	67.8%	6,854,267,605	64.5%	(4,566,344)	-0.1%	←
Commercial Property	2,283,889,988	22.6%	2,730,207,167	25.7%	446,317,179	19.5%	←
Utilities	372,279,726	3.7%	376,979,752	3.5%	4,700,026)	1.3%	
Industrial Property	278,154,221	2.8%	326,143,502	3.1%	47,989,281	17.3%	
Agricultural Land/Structures	<u>319,616,883</u>	3.2%	<u>338,060,384</u>	3.2%	<u>18,443,501</u>	<u>5.8%</u>	
All Classes	10,112,774,767	100.0%	10,625,658,410	100.0%	512,883,643	5.1%	←
<u>UNINCORPORATED AREAS</u>							
Residential Property	836,182,889	67.9%	854,028,434	66.7%	17,845,545	2.1%	←
Commercial Property	45,823,764	3.7%	56,505,928	4.4%	10,682,164	23.2%	←
Utilities	71,404,951	5.8%	71,635,671	5.6%	230,720	0.3%	
Industrial Property	1,416,026	0.1%	1,738,474	0.1%	322,448	22.8%	
Agricultural Land/Structures	<u>277,533,110</u>	22.5%	<u>295,723,180</u>	23.1%	<u>18,170,070</u>	<u>6.5%</u>	
Total	1,232,380,740	100.0%	1,279,631,687	100.0%	47,250,947	3.8%	←
Property in Cities	8,880,394,027	87.8%	9,346,026,723	88.0%	465,632,696	5.2%	
Property in Rural Areas	<u>1,232,380,740</u>	12.2%	<u>1,279,631,687</u>	12.0%	<u>47,250,947</u>	<u>3.8%</u>	
Total	10,112,774,767	100.0%	10,625,658,410	100.0%	512,883,643	5.1%	

Overall Budget

FY24 BUDGET \$124,428,542

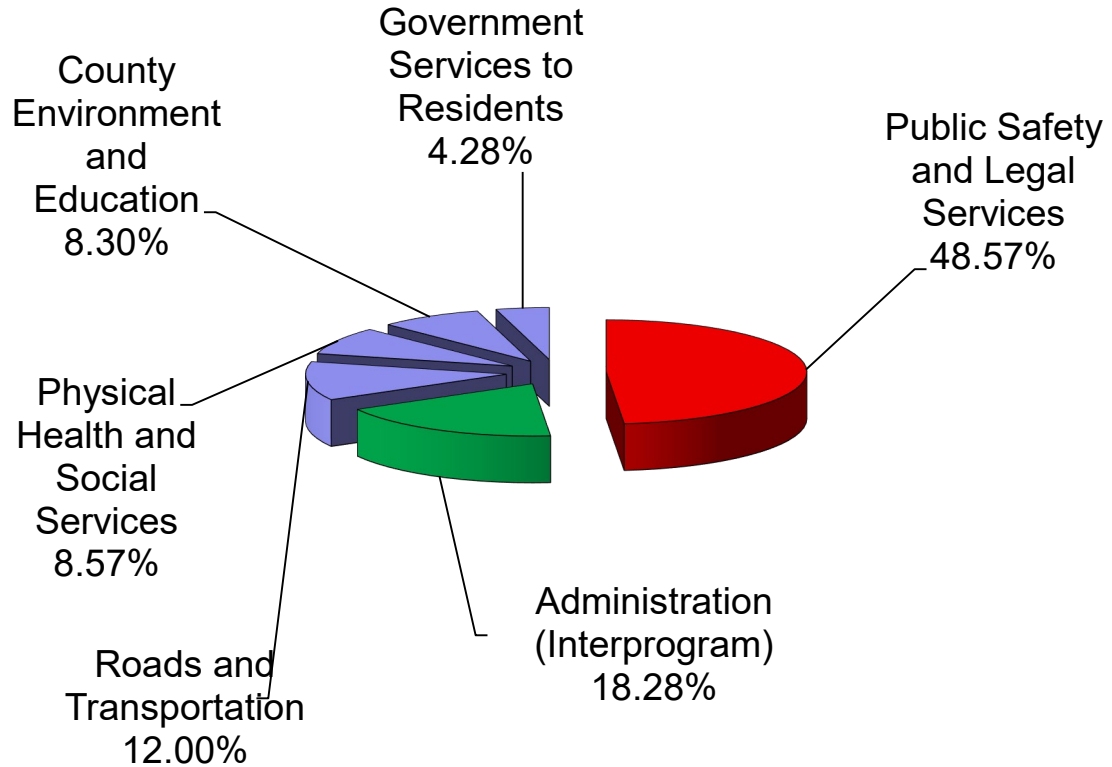


FY25 BUDGET \$136,690,626

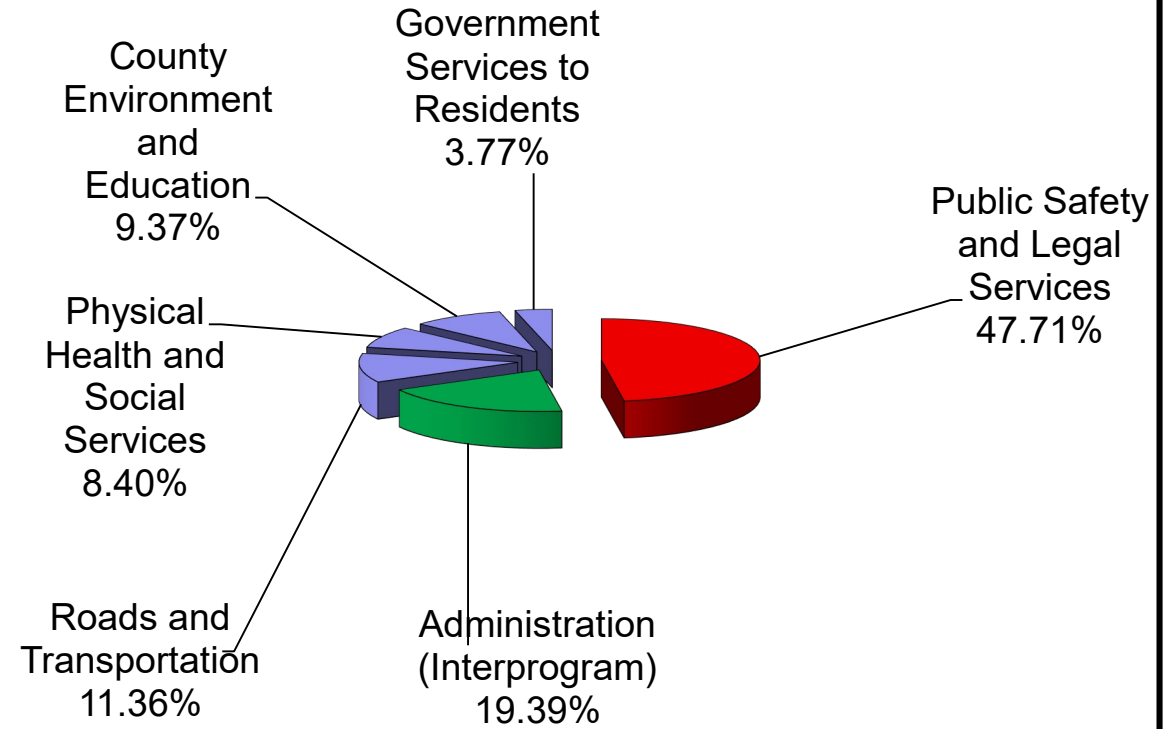


FY 25 Operating Budget Governmental Funds



FY24 BUDGET: \$84,510,291



FY25 BUDGET: \$92,037,768

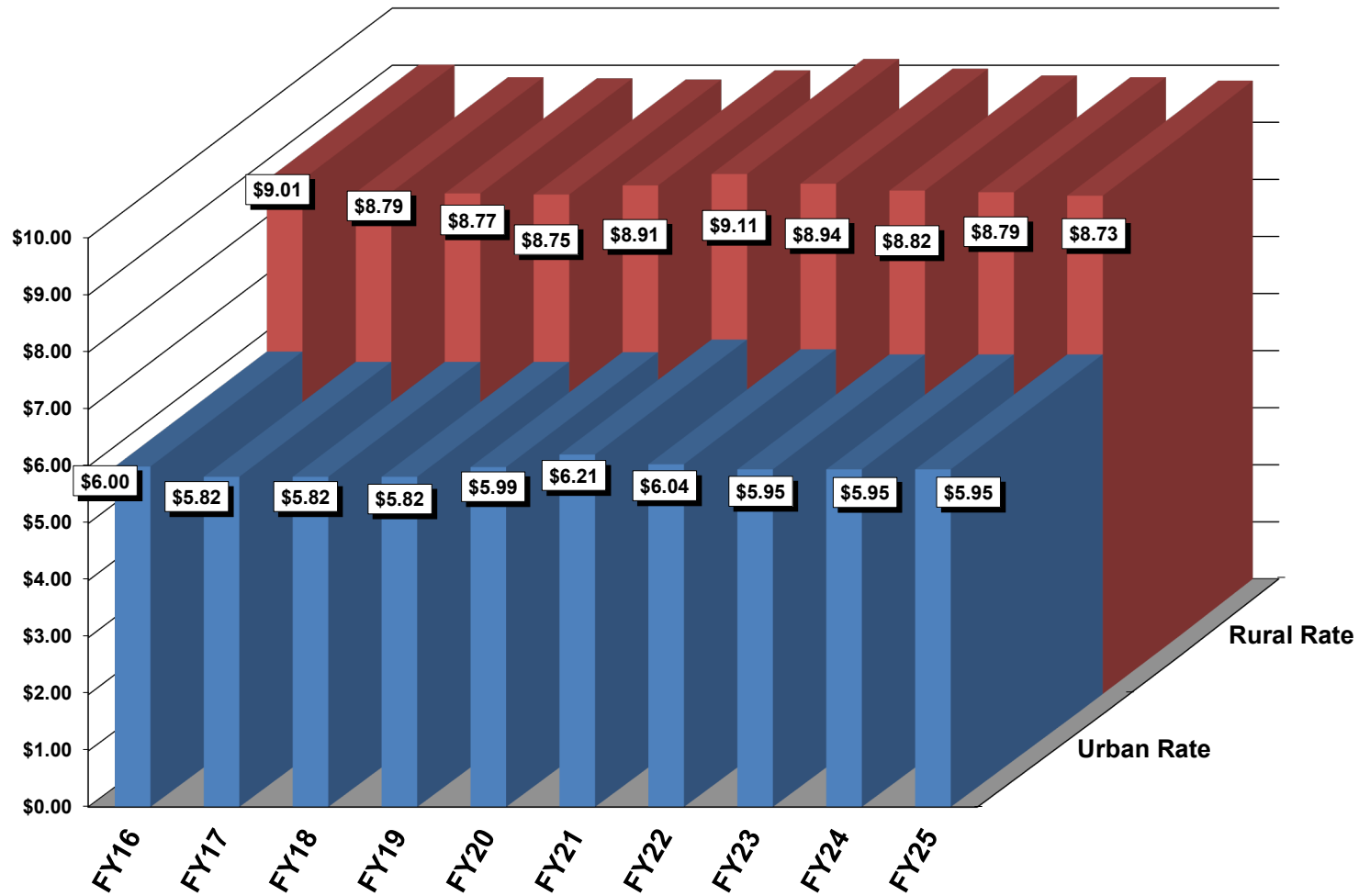


FY25 Budget Overview

- General Fund Budget
 - 3% market adjustment all wages, 3% COLA, Steps for eligible staff.
 - Benefit estimates
 - Required transfers – SECC, EMA, Secondary Roads
 - \$4.1 million tax support for capital projects; budgeted \$3.3 use of fund balance from FY 2024
 - Departmental goals and outcomes fully funded
- Ending General Fund Unassigned Balance Estimate \$12,178,062 or 16.8% of budgeted FY 25 expenditures. 95% of original appropriation would create a 23% fund balance.
- Urban Levy Rate  FY24 – \$5.95 FY25 – \$5.95
- Rural Levy Rate  FY24 – \$8.78 FY25 – \$8.73



Ten Year Levy Rate Comparison



Levy Rate Impact

Urban Levy Rate:	\$100,000 <u>Home</u>	\$198,000 <u>Home</u>	\$200,000 <u>Home</u>
Amount of Annual Increase in Property Taxes	-\$49.43 -15.20%	-\$97.87 -15.20%	-\$98.86 -15.20%
Rural Levy Rate:	\$100,000 <u>Home</u>	\$198,000 <u>Home</u>	\$200,000 <u>Home</u>
Amount of Annual Increase in Property Taxes	-\$75.56 -15.74%	-\$149.61 -15.74%	-\$151.12 -15.74%
	80 Acres <u>of Land</u>	120 Acres <u>of Land</u>	160 Acres <u>of Land</u>
Amount of Annual Increase in Property Taxes	\$49.80 4.65%	\$74.69 4.65%	\$99.59 4.65%
<i>Combined Farm Home and Land</i>	-\$25.77 -1.66%	-\$74.92 -2.93%	-\$51.53 -1.66%

A home would have to be assessed 17.925% higher than the prior year to equal rollback adjustment from 54.6501% down to 46.3428%.

Change in 5 year average is 15.05%.

As of January, 2024 the median value of owner-occupied housing units, 2018 - 2022 was \$198,000 (U.S. Census.gov, as of January 13, 2023)

Levy Rate Impact – Commercial / Industrial

Urban Levy Rate:	<u>\$250,000 Commercial</u>	<u>\$1,000,000 Commercial</u>	<u>\$3,000,000 Commercial</u>	<u>\$5,000,000 Commercial</u>
Amount of Annual Increase in Property Taxes	-\$74.14 -7.2%	-\$74.14 -1.5%	-\$74.14 -0.5%	-\$74.14 -0.3%
Rural Levy Rate:	<u>\$250,000 Commercial</u>	<u>\$1,000,000 Commercial</u>	<u>\$3,000,000 Commercial</u>	<u>\$5,000,000 Commercial</u>
Amount of Annual Increase in Property Taxes	-\$117.08 -7.8%	-\$149.62 -2.0%	-\$236.40 -1.0%	-\$323.17 -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 2024 Change in Tax Dollars by Class – Urban Rate

	Change in rate (\$0.0.0)	Revaluation		Rollback			
<u>COUNTY-WIDE</u>	<u>Rate Change</u>	<u>Revaluation Percentage</u>	<u>Valuation Dollars</u>	<u>Rollback Percentage</u>	<u>Dollars</u>	<u>Total Percentage</u>	<u>Dollars</u>
Residential Property	\$-	7.1%	\$2,679,464	1.0%	\$362,482	8.1%	\$3,041,947
Commercial Property	-	1.1%	157,823	-6.4%	(918,242)	-5.3%	(760,419)
Multiresidential	-	-100%	(1,636,016)	0.00%	-	-100.0%	(1,636,016)
Utilities	-	13.2%	319,496	-21.7%	(525,233)	-8.5%	(205,736)
Industrial Property	-	-0.4%	(5,982)	-2.8%	(47,858)	-3.2%	(53,841)
Agricultural Land/Structures	-	0.0%	-	2.9%	49,910	2.9%	49,910
All Classes	<u>\$-</u>		<u>\$1,514,785</u>		<u>(\$1,078,941)</u>		<u>\$435,844</u>
Estimated Taxes at \$5.95 / \$5.95; Gross dollars before credits							26

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							

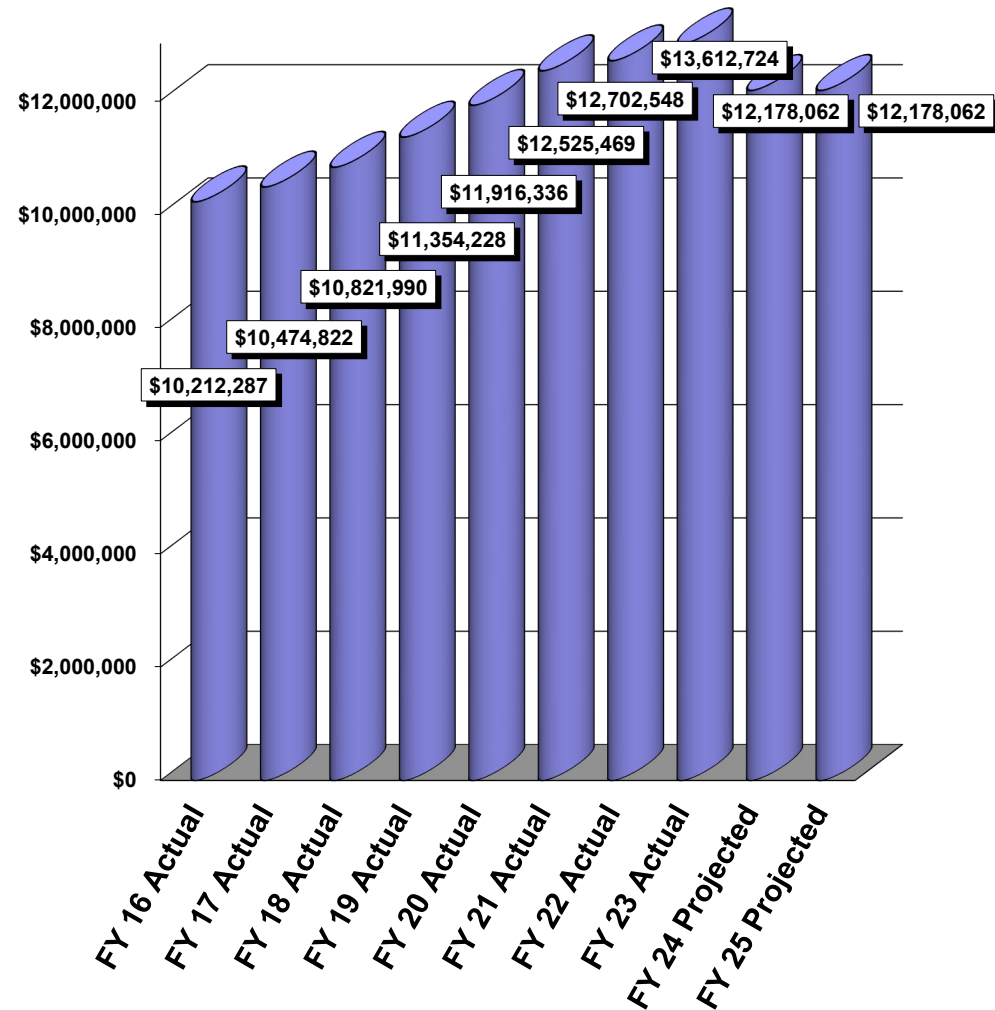
Change in Tax Dollars

FY 24	County-Wide	Unincorporated	Total
Rate decrease	\$-	(\$50,640)	(\$50,640)
Revaluation / Growth / Decline Change	1,514,785	69,117	1,583,902
Rollback Change	<u>(1,078,941)</u>	<u>(13,093)</u>	<u>(1,092,034)</u>
	<u>\$435,844</u>	<u>\$5,384</u>	<u>\$441,228</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

Fiscal Year	Unassigned Percent
FY 17	20.0%
FY 18	20.0%
FY 19	20.0%
FY 20	20.0%
FY 21	20.0%
FY 22	20.0%
FY 23	19.9%
FY 24 Budget / Projected	17.0%
FY 25 Budget / Projected	16.8%



FY25 Changes to Governmental Operating Budget

- Personnel: Market Rate Adjustment, Cost of Living, and Steps including new positions of \$3,196,643 applied to salary in General Fund.

Group	FY 2025 COLA	FY 2025 Market
Nonunion	3.0%	3.0%
AFSCME	3.0% Tentative Agreement	3.0%
Teamsters	3.0% Tentative Agreement	3.0%
DSA	6.0% Tentative Agreement	-
PPME	3.0% Tentative Agreement	3.0%
Elected Officials	7% Sheriff; 5% all others	

- Insurance, IPERS, FICA and other benefits of \$1,780,179 increase is applied to benefits in General Fund.
- General Fund increase of \$4,976,821, 10.4% of FY 24 budgeted personnel costs of \$47,540,048 to FY 25 budgeted personnel costs of \$49,320,227.
- Recommended new positions and reclassifications salary and benefits is \$871,826, included in above.



FY 25 Changes to Operating Budget

Organizational Change Requests (Salary and Family Benefits)	Department Request
Auditor: Reclassification – Platroom Specialist	\$3,044
Conservation: Reclassification – Senior Administrative Assistant	3,848
FSS: 2.0 FTE Custodial; 1.0 FTE Senior Facility Maintenance Worker; Reclassification – Facility Maintenance Manager	219,658
Information Technology: 1.0 FTE Senior Office Assistant	70,200
Secondary Roads: Reclassification – Senior Engineering Tech	4,745
Treasurer: Reclassification – Lead Multi-Service Clerk	2,192
YJRC: 1.0 FTE Senior Office Assistant; 5.0 FTE Detention Youth Counselor #	<u>278,138</u>
	<u>\$581,826</u>

- # Reduction of contracted service.



FY 25 Changes to Operating Budget

Utilities: \$315,513; YJRC

Professional Services: \$415,756; Strategic Planning

Contingency: (\$332,670); Allocation to departments

Changes for Authorized Agencies: (\$320,875); MEDIC (NFP),
Grants

Insurance Premiums: \$204,252; MEDIC EMS and Inflation

Liability Claims: \$135,000; Historical Trend

Kitchen Supplies: \$224,495; Historical Trend

External funding request received from outside agencies - TBD

- Capital Plan and General Non-Departmental



ARPA – Coronavirus State & Local Fiscal Recovery Fund

	Working Budget	Expended as of 12/31/23	Balance to Expend
Operating (Non-Departmental):			
Salvation Army; HHSI	\$6,140,000	\$3,635,651	\$2,505,229
Tourism	100,000	-	100,000
Transfers out:			
Capital – Reallocated Capital	6,191,000	4,301,594	1,889,406
Capital – COOP / COG	3,809,000	3,076,181	732,819
Capital – Admin. HVAC	2,900,000	2,807,400	92,600
Capital – Davenport West Locust Sewer Connectivity	1,700,000	-	1,700,000
Capital – Conservation Trails ^	2,000,000	700,493	1,299,507
Capital – Conservation Sewer ^	2,000,000	74,180	1,925,820
Capital – Mt. Joy ^	<u>8,500,000</u>	<u>-</u>	<u>8,500,000</u>
Total Transfers Out	<u>27,100,000</u>	<u>10,959,848</u>	<u>16,140,152</u>
Allocation of \$33.6 M	\$33,340,000	\$14,595,499	\$18,745,381

Does not include interest earnings on money held. ^ Monies to be encumbered.

FY 25 Changes to Other Funds

- Debt Service Fund:

	Debt Service	Paid by Debt Tax Levy	Obligated through
Solid Waste Recycling	\$562,831	\$ -	2035
Emergency Equipment	2,396,750	1,371,750	2028
PSA Lease – 2012	<u>1,966,688</u>	<u>1,966,688</u>	2025
Total	\$4,926,269	\$3,338,438	



FY25 Changes to Other Funds

- Rural Services Fund: The transfer to Secondary Roads Fund has increased \$113,000 (3.8%) due to the formula tied to assessed valuation. Corresponding County General Fund formula increase is \$60,000 (5.7%). Required revenue growth was 4.3%. New property tax formula created an imbalance between prior contributions.
- Library contribution increased by \$11,812, formula based.
- Secondary Roads: Roadway construction and maintenance projects are scheduled due to the availability of resources.
- Opioid Settlement Fund: New fund to address national Opioid crisis using settlement funds. \$300,000 FY 2024 amendment; \$400,000 FY 2025; \$6.8 M over 17 years.



Governmental Capital Fund

	FY 24 Estimate	FY 25 Budget	Significant Projects
Buildings and Grounds	\$ 17,709,052	\$ 5,600,400	Cooling Tower; Roof Repair; Admin Center 2 nd Floor; Shooting Range; Treasurer Relocation; YJRC; Admin HVAC; COOP / COG
Technology and Equipment Acquisition	3,755,500	4,178,000	Security Video; Phone System upgrade; ECM Projects; Auditor Poll Books; Servers; Storage; Body Cameras; Website; Time and Attendance; P & D Permitting
Other Projects	1,650,000	50,000	ARPA West Locust / CAT Funding
Conservation CIP	4,016,795	3,696,414	SCP Pool Liner; SCP Road Resurfacing; SCP Shelter and Playgrounds; WLP Shelters and Playgrounds; ARPA Trails and Sewer
Bond Issuance	1,067,624	-	SECC Radio Tower Infrastructure and Radios
Vehicle Acquisition	605,000	680,000	Annual replacements and additions
Secondary Roads Construction Equipment	1,711,000	1,000,000	General Equipment
Secondary Roads Construction	<u>1,182,945</u>	<u>10,430,000</u>	Culverts; Intersection Improvements; HMA resurfacing; Mt. Joy.
Total	\$31,697,916	\$25,634,814	

FY 22 - \$13.4 Million; FY 23 - \$ 19.6 Million; FY 24 Original Budget - \$34.7 Million; FY 2024 – FY 2029 \$92.6 Million ³⁶

Enterprise Funds

- MEDIC EMS – 2024 Amended Budget of \$13,463,561, including transfers out. 2025 recommended budget of \$13,916,019.
 - Limited information to budget based on governmental accounting principles.
- Golf Fund – FY 23 Actual \$1,203,362; Amended \$1,375,628; 2025 recommended budget of \$1,454,756. Includes estimates for pension and depreciation.



Budget Calendar

<u>Meeting Type</u>	<u>Topic</u>	<u>Date</u>
Work Session	Operations	Tuesday, March 5, 2024 – Special
Work Session	Capital / Sec Rds.	Tuesday, March 19, 2024 - Special
Work Session	Wrap-up / Questions	Tuesday, March 26, 2024 - COW
Public Hearing	Hearing / Adoption	Thursday, March 28, 2024 – 5:00
Tax Levy		
Budget Adoption	Hearing / Adoption	Thursday, April 11, 2024
Secondary Roads		
Budget Adoption	Hearing / Adoption	Thursday, April 25, 2024



Summary

- Property Tax Rates:
 - Urban rate remains the same at \$5.95.
 - Rural rate decreases from \$8.78 to \$8.73.
- County budgeted funds at \$136,690,626 to fund operating, debt service, enterprise and capital budgets
- 2025 Capital Budget of \$25.6 million and six year plan of \$92.6 million fully funded without general obligation debt borrowing

