

A financial
summary for
Scott County, Iowa
citizens for
fiscal year ended
June 30, 2021



January 22, 2022

Dear Scott County Residents,

We are pleased to present our Popular Annual Financial Report (PAFR): *A financial summary for Scott County, Iowa Citizens fiscal year ended June 30, 2021 – our theme for FY21:*



Scott County : A Collection of Collaboration

The PAFR is presented as a means of enhancing public understanding of county services and confidence of the County Government and your elected officials. The report provides a brief analysis of where County revenue comes from and where those dollars are spent, in a format that we hope you find concise and easy to read. It is part of an ongoing commitment to keep Scott County, Iowa citizens informed about County finances, and to be accountable for the receipt and expenditures of public funds. While the main purpose of this report is to provide financial information, we will highlight accomplishments and major initiatives of the past year and demonstrate the vital role County government plays as a resource to all County residents and businesses.

Fiscal Year 2021, (beginning July 1, 2020), continued to present the ongoing challenges of Covid-19, including the beginning of vaccination distribution. In addition to handling the ever changing environment of life with Covid-19, we also were presented a weather related incident. The Midwest experienced a derecho, simply put, a storm with hurricane-strength winds.

What really shined this past year has been some amazing displays of **collaboration**:

Collaboration between Departments: Scott County’s Information Technology Department were *rockstars* with their work with literally *every* department, helping them with important virtual meeting access, creating remote work stations, and providing Covid-19 GIS data sharing.

Collaboration between Agencies: A prime example of this is the [Quad Cities COVID-19 Coalition](#), “a collaboration of Quad Cities area health, business, government and emergency management officials working to minimize the risk for community spread of COVID-19.” (See page 10 for more!!)

Collaboration between Neighbors: Scott County came together as community when times were tough after the derecho. *Neighbors helping neighbors.* Cutting and removing trees and branches from roads and houses, sharing generators, sharing freezer space, sharing access to laundry...and generally sharing things that needed power, to help those who were without.

This booklet can’t begin to list all the amazing teamwork, but we will do our best to show you some of the highlights of FY21. These are not times to go things alone, these are times to work together. We are proud of this community, let us show you why.

Ken Beck,
2021 Chairman, Board of Supervisors

Mahesh Sharma,
Scott County Administrator

David Farmer,
Budget & Administrative Services Director



| | |
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2021 Scott County Board of Supervisors



Chairman
Ken Beck



Vice-Chair
John Maxwell



Supervisor
Ken Croken



Supervisor
Brinson Kinzer



Supervisor
Tony Knobbe

For meeting information including agendas, packets, and minutes:

www.scottcountyiowa.gov/board-meetings

Due to many changes implemented since the beginning of Covid-19, many meetings are offered as a hybrid, so you may attend in person or virtually.

Each member of the Board plays a role in the collaboration among community partners as they are appointed by the Chair as Scott County Representative.

Here is one example for each Supervisor:

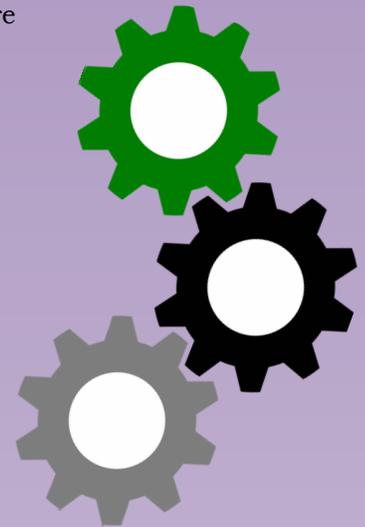
Ken Beck serves on the **Waste Commission of Scott County** - Provides landfilling and recycling in addition to environmental education.

Ken Croken serves on **7th Judicial Court Services Board** - this organization serves *5 counties*—some services include pre-trial interviews and supervision, presentence investigations, probation and parole supervision.

Brinson Kinzer serves on **Scott County Watersheds Cabinet** - who's mission is to improve the stewardship of Scott County Watersheds through education, technical guidance and volunteer opportunities.

Tony Knobbe serves on **Visit Quad Cities** - this organization promotes tourism in the Quad Cities metropolitan area through strategic sales and marketing.

John Maxwell serves on **Integrated Roadside Vegetation Management (IRVM)** - restores and native vegetation in county right-of-way to produce a cost-effective solution to roadside weed and erosion control.



Scott County Elected Officials



Attorney
Mike Walton

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.

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 all county employees.



Auditor
Kerri Tompkins



Recorder
Rita Vargas

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. Recorder's Office also issues hunting and fishing licenses and titles for recreational vehicles.

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

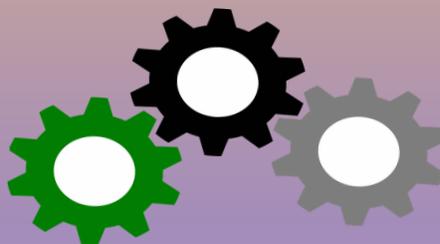


Sheriff
Tim Lane



Treasurer
Mike Fennelly

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—cities, school districts, and other taxing bodies, and each jurisdiction.



Quick
Scott County Stats:
Mean time travel
to work (minutes)
18.8

The non - elected Departments within Scott County include:

Administration, Budget & Administrative Services, Community Services, Conservation, Facility and Support Services, Health Department, Human Resources, Information Technology, Juvenile Detention, Planning & Development, and Secondary Roads.



Scott County Employees have P.R.I.D.E.

P.R.I.D.E.

Professionalism * Responsiveness

Involvement * Dedication * Excellence

Scott County's

Mission Statement:

Scott County is dedicated to Protecting, Strengthening and Enriching our Community by delivering Quality Service and Providing Leadership with P.R.I.D.E.

P.R.I.D.E. has been part of the Scott County culture for over 30 years!!



Scott County Vision for 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.



Property Taxes

Tax Levy

For FY 21, Scott County's urban property tax rate was the 3rd lowest of the eight largest counties in the Iowa and 3rd lowest rural property tax rate of the eight largest counties in Iowa.

The FY21 property tax per capita is \$357.

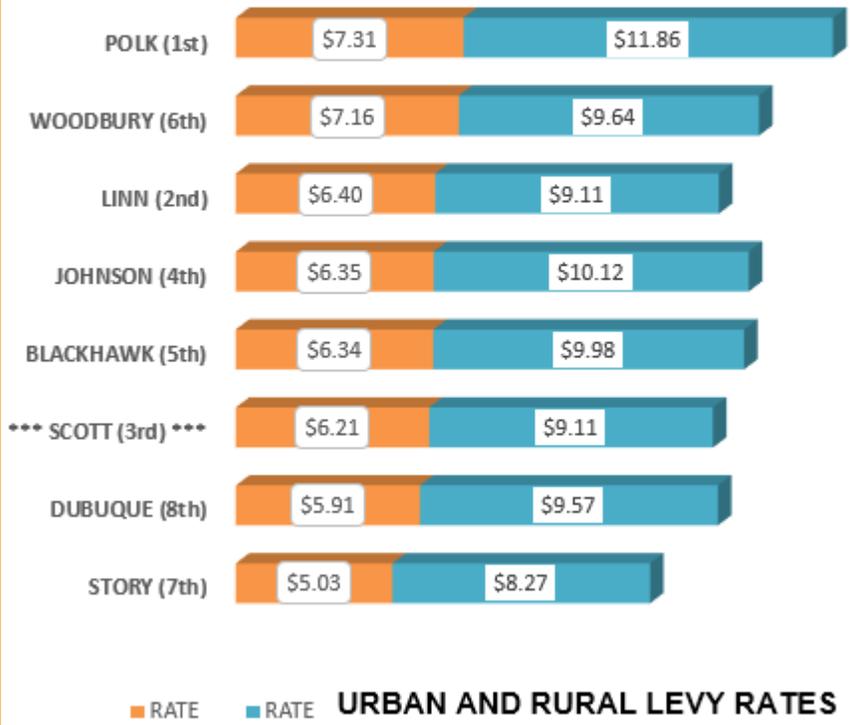
**Quick
Scott County Stats:
Population**

173,223

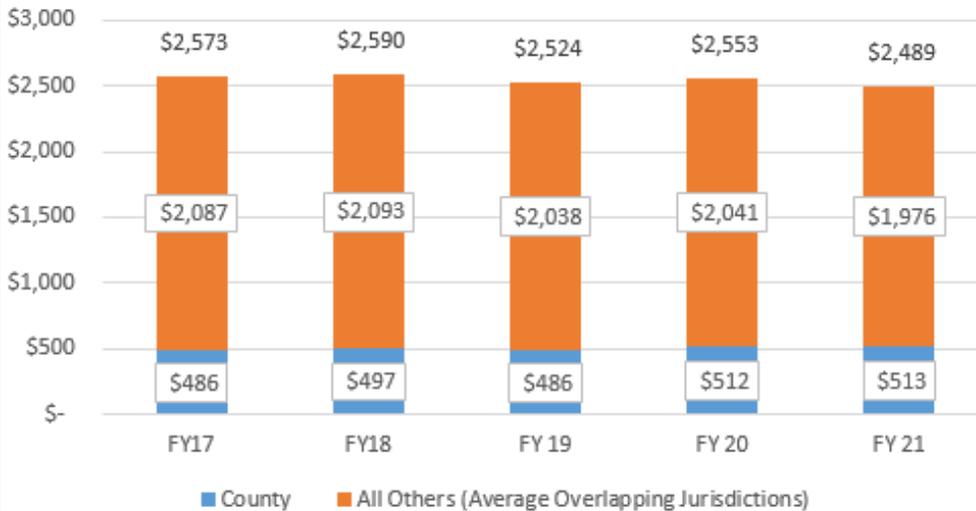
Annual Growth Rate

.08%

COUNTY (population size ranking in brackets)



Property Tax Dollars for County Services and All Others; \$150,000 Market Value Residential Property

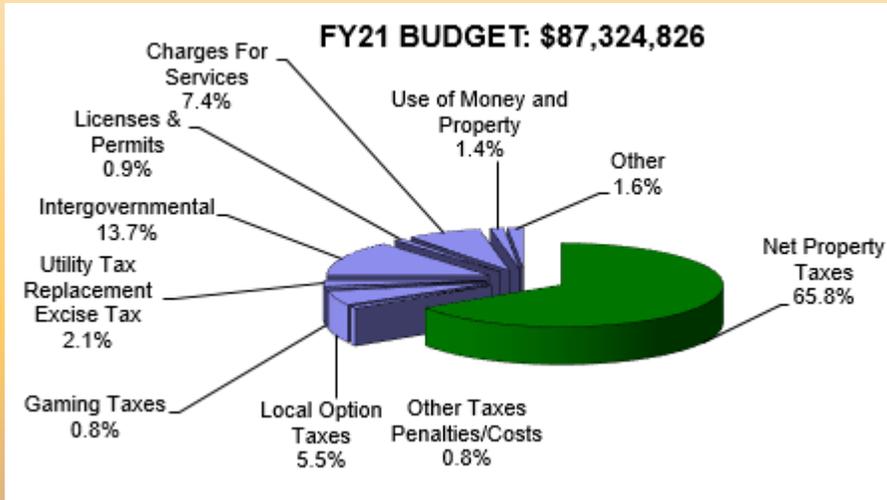


**Scott County
Taxes
Paid by
Homeowner**

For FY 21, County tax rates increased to \$6.21 per \$1,000 of taxable valuation. This is the second year since 2012 that the county has raised the urban property levy. The chart above is based on a home assessed at \$150,000. The County services increased \$1 per year for a house with a fair market value of \$150,000, but overall property taxes are the lowest of the past five years, declining \$64 from last year.

Budget Financial Review

Where does the money come from?



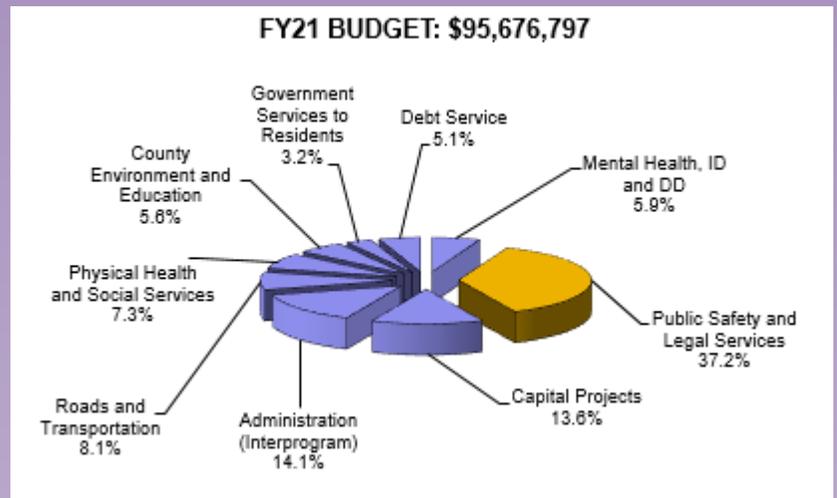
| Fiscal Year 2021 Budgeted Revenues | FY21 BUDGET Rounded |
|---------------------------------------|----------------------------|
| Net Property Taxes | \$57,486,000 |
| Other Taxes Penalties/Costs | 659,000 |
| Local Option Taxes | 4,800,000 |
| Gaming Taxes | 680,000 |
| Utility Tax Replacement Excise Tax | 1,854,000 |
| Intergovernmental | 11,978,000 |
| Licenses & Permits | 796,000 |
| Charges For Services | 6,496,000 |
| Use of Money and Property | 1,183,000 |
| Other | 1,392,000 |
| TOTAL | <u>\$87,324,000</u> |

Budget Analysis

The County's revenue budget grew 4.9%, mostly due to property tax assessment growth within the county and the increase in the urban tax rate. Additional revenues were planned from increasing interest rates and investment income, local option sales tax and general charges for services. The County's expenditure budget grew 6.8% due to planned capital projects, public safety, and debt service.

| Fiscal Year 2021 Budgeted Expenditures | FY21 BUDGET Rounded |
|-------------------------------------------|----------------------------|
| Mental Health, ID and DD | \$5,629,000 |
| Public Safety and Legal Services | 35,590,000 |
| Capital Projects | 12,983,000 |
| Administration (Interprogram) | 13,464,000 |
| Roads and Transportation | 7,747,000 |
| Physical Health and Social Services | 6,977,000 |
| County Environment and Education | 5,402,000 |
| Government Services to Residents | 3,018,000 |
| Debt Service | 4,867,000 |
| TOTAL | <u>\$95,677,000</u> |

Where does the money go?

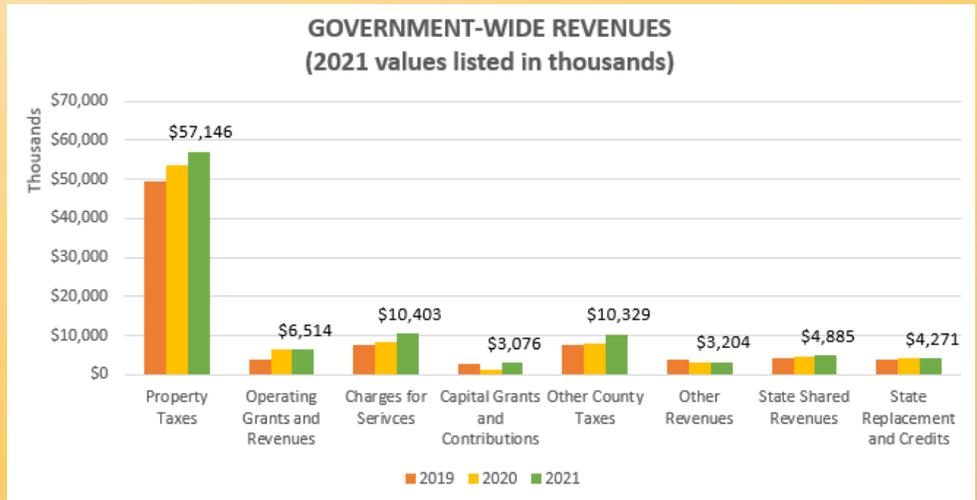


Financial Results

Revenue Analysis:

The County revenues grew to \$97,882,000 compared to \$88,341,000 in the prior year. Property taxes grew by 6.8% due to county wide valuation increases and the rate increase for operations and debt, while operating grants remained flat due to COVID-19 CARES funding. **

The County recognized \$3.1 million in capital contributions for West Lake restoration, FEMA public assistance, and road improvements. Other County Taxes increased 21.6%, mostly from increasing Local Option Sales Taxes. Charges for Services increased 24.1% mostly due many delayed charges for services from FY 2020 being incurred and collected in FY 2021. The County remains highly dependent on property taxes levied for continuing operations.

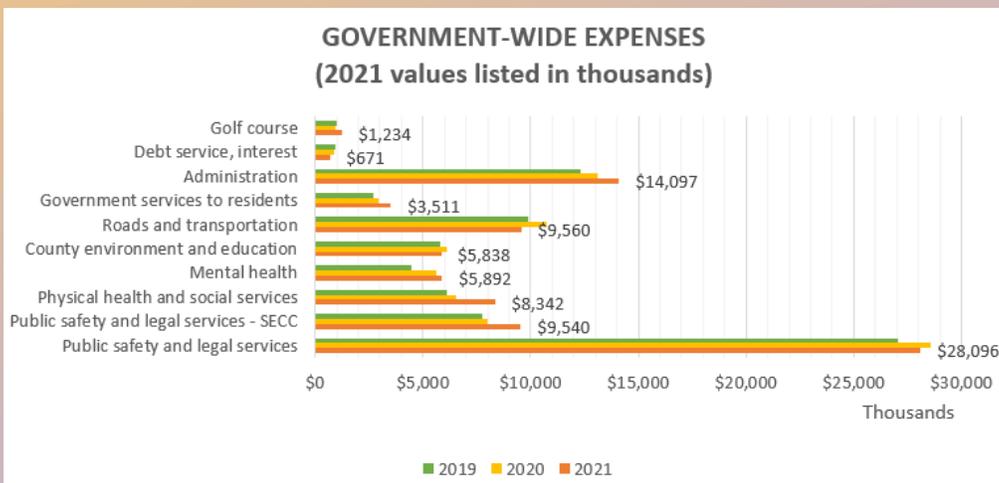


** Find out more about the COVID-19 CARES FUNDING at the

US Department of the Treasury Website – <http://home.treasury.gov> or use link above.

Expense Analysis:

The County expenditures increased \$4.4 million to \$87,831,000 from \$83,395,000, mostly within the public safety and legal services - SECC and physical health and social service functions of the government. The County prefunded \$1.7 million of non-congregate care FEMA public assistance in response to COVID-19 as a physical and social service activity. Additionally, the County funded general salary and benefit increases within all functions and placement of adults and juveniles out of county, and additional contributions to the Eastern Iowa Mental Health and Disabilities Region.



**Quick
Scott County Stats:
Population per
square mile
360.7**



Where we Stand at Year - End



Net Position:

Net Position may serve as an indicator of a government's financial position. The assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$130,508,000, or net position. The largest portion of the county's net position (83%) reflect its net investment in capital assets (e.g. infrastructure, land, buildings, intangible-software, and machinery and equipment). The total general obligation bonded debt decreased by \$4.5 million due to planned debt service. Liabilities rose as a reflection of pension and other post-employment benefit measurements.

The county uses capital assets to provide services to citizens; so these assets are not available for future spending.

The county's overall financial position increased from the prior year due the unexpected increased revenues, despite the pandemic and controlled spending during the pandemic. The County is able assign additional general fund balance to provide for future capital investment without the increase in property taxes for large projects. Additionally the County received the first tranche of American Rescue Plan Act (ARPA)** funding in July 2021 and will incorporate the funding into the future budget years.

Statement of Net Position
(2021 values listed in thousands)



** Find out more about the **ARPA FUNDING** at the US Department of the Treasury Website – <http://home.treasury.gov>

The Budget is a Collaborative Process:

The Budget is developed many months before the start of the fiscal year. The county includes departments, authorized agencies, the Board of Supervisors, and the public in developing the budget.

The “Budgeting for Outcomes” process matches defined *goals and outcomes* to budget dollars by program area. The county will amend their budget request two – three times a year to meet those outcomes. As 2021 as shown, our best laid original plans and priorities will change, but we can work together for common goals.

As of June 30, 2021 the County held 20% reserve of yearly general fund expenditures for future use and funding.



Scott County FY21 A Year of Collaboration

Scott County has responded to the COVID-19 pandemic as **one community** for the health and safety for the entire community. The Health Department has collaborated with Rock Island County, Illinois, has developed relationships with many health care providers, has provided recommendations and resources, and guides the public in how to fight and prevent the disease spread. They meet weekly using a virtual platform to coordinate a response to the pandemic, with the goal of slowing the spread of COVID-19 and avoiding overwhelming the local health care system.



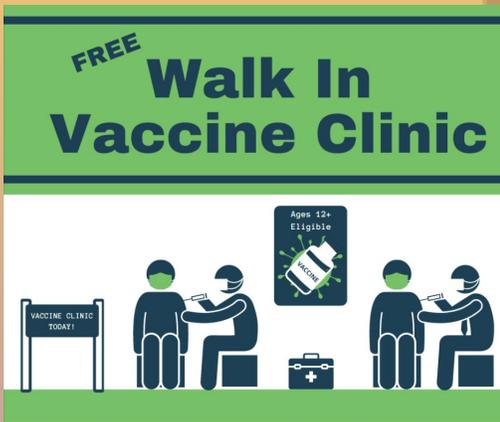
Scott County Community Services, Sheriff Department and Health Department have been **working together** to ensure the health of *two vulnerable populations*: those within the Scott County Jail and Juvenile Detention Center and non-congregate sheltering for homeless individuals or others at risk. These activities have included social distancing practices, medical screenings, COVID-19 testing and congregate care.

The Auditor's Office **trained and prepared** the poll workers and public for a safe primary election and eventual November 2020 general election through the use of social distancing, masks, mail-in voting and communication about safe practices while voting.



Scott County FY21 A Year of Collaboration

Scott County's Information Technology (IT) department was instrumental in setting up an informatics system for the COVID-19 mass-vaccination clinics held at North Park mall in Davenport.



Walk-in!

Scott County Health Dept. Vaccination Clinic

Johnson & Johnson 1-dose Vaccine

Free!

- Mon-Fri, 8am-4pm
- Walk-ins!
- Anyone 18+ years old
- No ID/driver's license required
- Don't need to be a resident

600 W. 4th Street, Davenport
4th Floor

COVID-19 Check-In
Scott County

| VACCINATION Rate: | SPREAD of the Virus: | Latest GUIDANCE: |
|----------------------------------|-----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 50.2% <small>Ages 12+</small> | Level of community spread of the SARS-CoV-2 virus: ✓ High Substantial *MODERATE Low | <p>Fully vaccinated: No need to mask or social distance</p> <p>UNvaccinated: (kids + adults) Continue to mask + social distance</p> |

We're getting there!

Scott County has been integral in local communications, including weekly briefings with media, online communication, websites and social media reaching community partners, medical providers, long term care facilities, food establishments, and the greater public. Additionally the Health Department and County have worked on logistics supply chains for food rescue, PPE, and vaccine distribution.



Scott County FY21 A Year of Collaboration

The [Quad Cities COVID-19 Coalition](#),
“a collaboration of Quad Cities area health,
business, government and emergency management
officials working to minimize the risk for community
spread of COVID-19,”
a team of over 140 people, won
The Quad Cities Chamber —
Business of the Year.



Amy Thoreson—Health Director
Dave Donovan— EMA/SECC Director



See below, David Farmer, our
Budget & Administrative Services Director
proudly sporting the **GFOA Triple Crown**—
which wouldn't be possible without the
TEAMWORK of several county departments
including the Treasurer's Office, the
Auditor's Office and Administration



The Friends of the Wapsi Center, Inc. organized in 1993,
is a **citizens' support group** dedicated to encouraging the public use and enjoyment of
the *Wapsi River Environmental Education Center* and to the preservation of the
Center's natural resources for present and future generations.
Check out The WREN (a newsletter) for all the exciting news and activities happening.

Scott County FY21 A Year of Collaboration

On this page are a handful of the *hundreds* of pictures the EMA (Emergency Management Agency) took after the Derecho on August 10, 2020



Neighbors *helped* neighbors with tree removal and cleanup; friends *shared* homes, fridge & freezer space, generators, and power tools; and the community *came together* and helped those hit the hardest.

Electrical Line Workers *worked tirelessly* to get our community up and running.



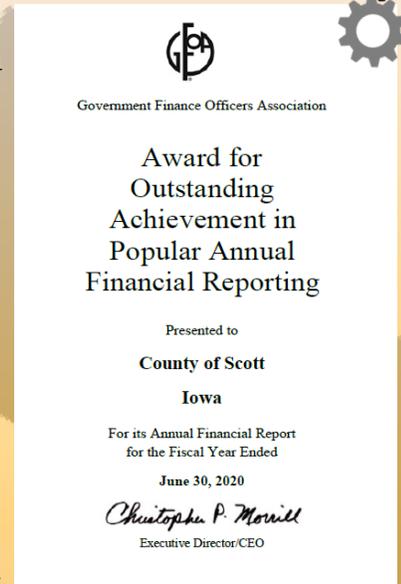
Awards — Disclosures — Credit Rating

AWARD FOR PAFR REPORTING:

Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) to Scott County, Iowa for fiscal year ended June 30, 2020. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive this award, a government unit must publish a PAFR, whose contents conform to program standards creativity, presentation, understandability and reader appeal.

This award valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and are submitting it to GFOA to determine its eligibility for another award.



FOR MORE BUDGET DETAILS - CHECK OUT OUR Annual *Comprehensive* Financial Report (ACFR)

You can find the ACFR online at

[https://www.scottcountyiowa.gov/administration/
comprehensive-annual-financial-reports](https://www.scottcountyiowa.gov/administration/comprehensive-annual-financial-reports)

Please direct any budget questions to
David Farmer, Budget & Administrative
Services Director

563-326-8651 or david.farmer@scottcountyiowa.gov

CREDIT RATING:

Scott County Iowa's general obligation credit rating is Aa1, the second highest rating possible. This allows the county to obtain lower interest

rates on bond issuances and save taxpayers money. Moody's cited a number of factors for the credit rating including:

- Healthy financial operations and demonstrated ability to adjust operations to meet budgetary constraints
- Modest debt levels that are expected to continue given an accumulation of designated reserves for future capital projects
- Proactive management practices and annual budgets that are consistently balanced or produce a positive balance.



REPORT DISCLOSURES:

The Statement of Activities and Statement of Net Position are prepared on the accrual basis of accounting for the year ended June 30, 2021. Information summarized on these pages is from the Financial Section of the Scott County Annual Comprehensive Financial Report (ACFR). The ACFR is prepared in accordance with Generally Accepted Accounting Principles (GAAP). Information is presented in greater detail in the ACFR which is available from the Scott County Administration Office and online. The budgeted revenue and expense summaries include governmental funds **only of** Scott County and not those of the blended component units: Emergency Management Agency (EMA), Public Safety Authority (PSA), Scott County Library System and Scott Emergency Communication Center (SECC).

Glossary of Terms

Appropriation: An authorization made by the governing body to establish legal authority for officials to obligate and expend resources.

Assessed Value: A value that is established for real estate or other property by a government as a basis for levying taxes.

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 Agencies: A recognized non-profit agency receiving County funding and following the County's required Budgeting for Outcomes (BFO) budgeting requirements. **** See Below**

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. 

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.

Collaboration



Collaboration is the process of two or more people, entities or organizations working together to complete a task or achieve a goal. Collaboration is similar to cooperation.

Deferred Inflow of Resources: The amount of assets that has been recognized but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used pay liabilities of the current year. Includes property tax receivable not collected within 60 days after year end.

Deferred Outflow of Resources: Represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources until then. Consists of unrecognized items not yet charged to pension expense and contributions from the employer after the measurement date but before the end of the employer's reporting period.

General Fund: The fund used to account for activities of a government that are carried out primarily to provide services to citizens and that are financed primarily through taxes and intergovernmental revenues.

GFOA: Government Finance Officers Association of the United States and Canada.

Levy: The amount of taxes imposed by the government.

Levy Rate: The rate used in calculating taxes based upon the value of property, expressed in an amount per thousand dollars of assessed value.

Net Investment in Capital Assets: Equals capital assets net of accumulated depreciation and any outstanding borrowing used for their acquisition.

Property Tax: Taxes levied according to the property's taxable value and the tax rate.

Restricted Net Position: Assets are reported as restricted when there are limitations imposed on their use by legislation, creditors, grantors, or laws or regulations of other governments.

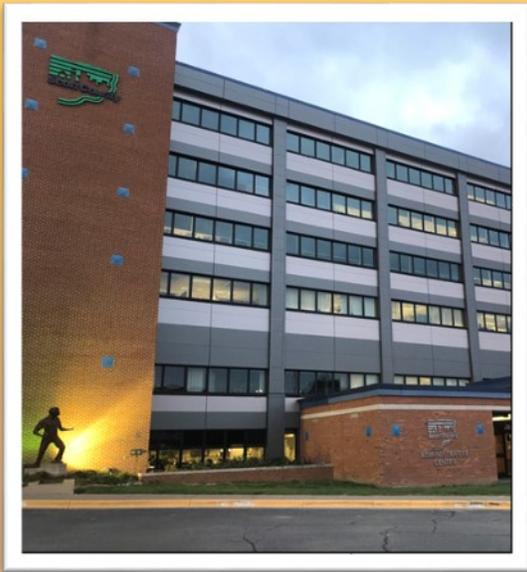
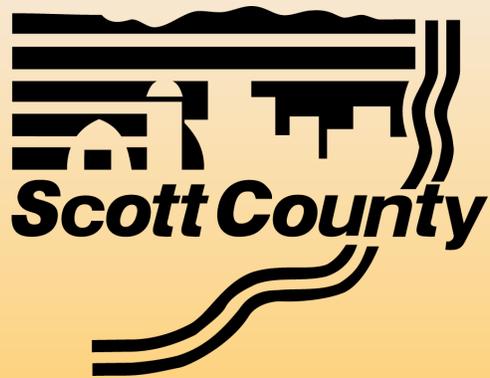
Rollback: The reduction of taxable value of property as computed annually by the State of Iowa.

Unrestricted Net Position: Represents the difference between Assets and Deferred Outflows of Resources and Liabilities and Deferred Inflows of Resources not restricted for use.

** Authorized Agencies



**To request a paper version of this PAFR:
contact us at 563-326-8713 or
admin@scottcountyiowa.gov**



Contact Scott County by Phone:

563-326-8611

www.scottcountyiowa.gov

Monday thru Friday 8:00 a.m. to 4:30 p.m.

****Some offices may be open by appointment only, please call first****



<https://www.scottcountyiowa.gov/subscribe>