

OFFICE OF THE COUNTY ADMINISTRATOR

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March 22, 2022

TO: Mahesh Sharma, County Administrator

FROM: David Farmer, CPA, MPA Director of Budget and Administrative Services

RE: Option to elect the \$10 million standard allowance for identifying revenue loss under the Coronavirus State and Local Fiscal Recovery Funds.

Scott County is required to complete Coronavirus State & Local Fiscal Recovery Funds compliance report on a quarterly basis. The first report through December 31, 2021 was submitted January 27, 2022. The report was submitted under guidance from the interim rule. The final rule will be effective April 1, 2022.

The quarterly report submitted as of December 31, 2021 asked:

"Is your jurisdiction electing to use the standard allowance of up to \$10 million for identifying revenue loss?". The report was submitted with a "Yes".

Estimated Revenue Loss due to COVID-19 Public Health Emergency as of December 31, 2020. The report was submitted with \$0.00.

Were Fiscal Recovery Funds used to make a deposit into a pension fund? The report was submitted with "No".

Please provide an explanation of how revenue replacement funds were allocated to government services. The report was submitted with the following: The County is planning on utilizing the standard allows of up to \$10 million as lost revenue in future reporting periods. No expenditures have been applied to the lost revenue category as of December 31, 2021. The project costs are expected to be reported as expended between March 17, 2022 and December 31, 2024.

Now that the County has adopted the 2022 budget amendment and the 2023 budget, it is recommended that the County affirm the revenue loss election and affirm the budgetary plan of utilizing the loss revenue election for government services including one-time capital development of \$7,250,000 for the Youth Justice and Rehabilitative Center and the \$2,750,000 for the Continuity of Operations Plan / Continuity of Government services area.

The 1st quarter compliance report has not been released for submission as of March 22, 2022; however a certification of the above questions is expected to be on the next quarterly

report and future reports. As expenditures are incurred as qualifying general government services, they will be reported on the future compliance reports.

A resolution is provided for the March 31, 2022 Board of Supervisors meeting.

I will be at the March 29, 2022 Committee of the Whole to address any additional questions.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

MARCH 31, 2022

APPROVING CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS
LOST REVENUE OPTION

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. Scott County is in support of Coronavirus Local Fiscal Recovery Fund as added by the American Rescue Plan Act.

Section 2. The County hereby elects to certify the standard allowance of up to \$10,000,000.00 lost revenue under the Coronavirus State and Local Fiscal Recovery Funds. The funds will be expended as general government services for capital development, as budgeted, in the fiscal year 2023 budget and capital plan.

Section 3. The Director of Budget and Administrative Services is hereby authorized to certify the election on behalf of the Scott County Board of Supervisors on the current and future quarterly and yearly reports.

Section 4. This resolution shall take effect immediately.