

# Bridging Connections

## A Celebration of Community



## Popular Annual Financial Report

A financial summary of Scott County, Iowa  
for fiscal year 2022 which ended  
June 30, 2022.



December 6th, 2022

Dear Scott County Residents,

We are pleased to present the Scott County Popular Annual Financial Report (PAFR) for the fiscal year ending June 30, 2022. The PAFR is presented as a means of enhancing public understanding of County services and confidence of the County Government and your Elected Officials, by providing a brief analysis of where County revenue comes from and where those dollars are spent in a format that is concise and easy to read. It is part of an ongoing commitment to keep Scott County 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 it is intended to 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.

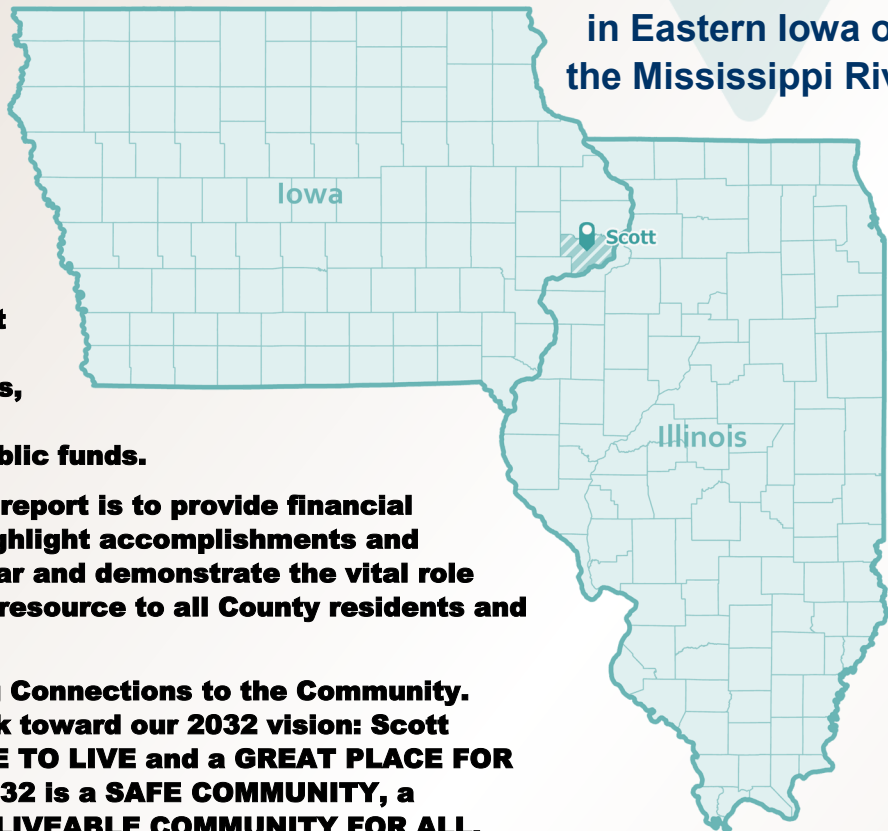
Our theme this year is Bridging Connections to the Community. Scott County continues to work toward our 2032 vision: Scott County 2032 is a GREAT PLACE TO LIVE and a GREAT PLACE FOR BUSINESS. SCOTT COUNTY 2032 is a SAFE COMMUNITY, a HEALTHY COMMUNITY, and a LIVEABLE COMMUNITY FOR ALL.

Scott County's approved strategic plan is designed to address four main goals of the County:

- 1) Financially Responsible County Government
- 2) Local and Regional Economic Growth
- 3) High Performing Organization = Exceptional County Services
- 4) Great Place to Live

***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. These goals are a bridge to our future as a community.***

Scott County is part of the Quad Cities Metropolitan, located in Eastern Iowa on the Mississippi River



### DID YOU KNOW?

Scott County has 8 recreation areas that total 2,509 acres and 86 miles of snowmobile trails.

#### Table of Content

Board of Supervisors and Elected Officials	3-4
Scott County P.R.I.D.E.	5
Strategic Plan & Goals	6-7
Budget Pages	8-12
Bridging Connections	13
Awards Disclosures Credit Rating	14
Glossary of Terms	15

**Ken Beck,**  
2022 Chairman, Board of Supervisors  
**Mahesh Sharma,**  
Scott County Administrator  
**David Farmer,**  
Budget & Administrative Services Director

# 2022 Scott County Board of Supervisors



**Supervisor  
Ken Croken**



**Vice-Chair  
John Maxwell**



**Chairman  
Ken Beck**













**Supervisor  
Brinson Kinzer**






**Supervisor  
Tony Knobbe**

**Scott County is governed and administered by a five-member Board of Supervisors. Duties of the board include, but are not limited to:**

-  **Adopt a budget**
-  **Levy taxes to raise revenues for County purposes**
-  **Approve zoning changes and plats for new subdivisions**
-  **Establish and vacate public highways**
-  **Appoint boards and commissions**
-  **Make official canvass of the votes for all County elections**
-  **Fill vacancies in County offices, except for members of its own body**
-  **Supervise relief programs**
-  **Manage all County buildings and grounds**
-  **Approve beer, liquor, and cigarette licenses outside of incorporated areas**

**Each Board member plays an important role in bridging connections to the Scott County community. One of their many paths to partnership is by serving on commissions, boards, and committees.**

-  **Ken Croken: Serves on the 7th Judicial District Court Service Board.**
-  **John Maxwell: Serves on the Bi-State Regional Commission and the Integrated Roadside Vegetation Management Planning and Steering Committee.**
-  **Ken Beck: Serves on the Eastern Iowa Mental Health Region Board, the Scott Emergency Communications Center Board of Directors, as well as, the Waste Commission of Scott County.**
-  **Brinson Kinzer: Serves on the Scott County Watershed Cabinet and Bi-State Regional Commission.**
-  **Tony Knobbe: Serves on the Emergency Management Commission and the Rock Island Arsenal Development Group Board.**

**For meeting information including agendas, packets, and minutes:**  
[www.scottcountyiowa.gov/board-meetings](http://www.scottcountyiowa.gov/board-meetings)





**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 offices and agencies. The County Attorney's Office also serves in criminal matters as chief prosecutor for the State of Iowa in Scott County.



**Auditor  
Kerri Tompkins**

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.



**Recorder  
Rita Vargas**

The *Recorder's Office* is responsible for recording and maintaining official records, including land transactions and property ownership. They issue marriage licenses, register births and deaths, issue certificates on vital records, and process passport applications. The Recorder's Office also issues hunting and fishing licenses and titles for recreational vehicles.



**Sheriff  
Tim Lane**

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.



**Treasurer  
Mike Fennelly**

The Scott County *Treasurer's Office* collects motor vehicle fees according to the Iowa Code. These fees include 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.



# Scott County Employees Serve Our Community With:

**P  
R  
I  
D  
E**

**Professionalism: Doing it Right**

**Responsiveness: Doing it Now**

**Involvement: Doing it Together**

**Dedication: Doing it with Commitment**

**Excellence: Doing it Well**

**P.R.I.D.E has been a part of  
the Scott County culture for  
more than 30 years!**





# Spanning to the Future

## Strategic Plan

In December 2019, the Scott County Board of Supervisors adopted the strategic plan for the fiscal years 2021 and 2022. The plan was affirmed in October 2021 to continue what has been started. The plan incorporated the vision 2032, core values of the County and the community, and focuses on four overarching goals for 2021 – 2022 – 2023.

The top policy priorities of the County are:

- **Juvenile Detention / Jail Capacity – Short & Long term capacity remedies including program review. (Most effective and efficient response to crime)**
- **Park View – Service and infrastructure needs versus the resources to address**
- **Long-term County Facilities (campus) – space utilization**
- **Develop a long-term road and bridge improvement plan**

The strategic plan addresses many management priorities, including West Lake Park lake restoration, cyber-security, business continuity of operation plan, and many departmental priorities.

The full plan may be found here:

[https://www.scottcountyiowa.net/board/pub/plan/2019/Strategic\\_Planning\\_Document.pdf](https://www.scottcountyiowa.net/board/pub/plan/2019/Strategic_Planning_Document.pdf)

**Scott County Vision  
for 2032**

**Scott County in 2032  
is a GREAT PLACE TO LIVE  
and a**

**GREAT PLACE FOR BUSINESS.**

**Scott County in 2032 is a  
SAFE COMMUNITY,  
a HEALTHY COMMUNITY  
and a LIVEABLE COMMUNITY  
FOR ALL.**

## Four overarching goals for 2021 – 2022 – 2023

- 1) **Financially Responsible County Government**
- 2) **Local and Regional Economic Growth**
- 3) **High Performing Organization = Exceptional County Services**
- 4) **Great Place to Live**



**Scott County completed the West Lake Restoration Project valued at \$4.2 million dollars over fiscal years 2019-2022. The project improves water quality, and recreational opportunities, shoreline stabilization, 4 ponds and fish habitat. The lake is expected to be fully open for activities in the summer of 2023 after filling up naturally.**





**The American Rescue Plan Act (ARPA)** provides immediate funding for Scott County to bridge new connections to the future. The Board of Supervisors received \$33,592,150 in federal funding to move the community from pre-COVID-19 to post-COVID-19. The Board identified several projects that meet the federal guidelines and are committed to the following projects.

**Shelter to Stability with the Salvation Army; Supportive Housing with Humility Homes & Services Inc.; Scott County Continuity of Operations / Continuity of Government; Scott County Parks Trails and Clean Water; Clean Water: Storm Water in Mt. Joy and Parkview subdivisions; and Clean Water through the Duck Creek water system in Davenport, Iowa.**



## CAP

**Scott County, along with the Cities of Davenport and Bettendorf, United Way of the Quad Cities, and the John Deere Foundation jointly fund the Coordinated Assessment Program (CAP) of Scott County. The coordinated, multi-agency, single-entry site will contribute to the safety of youth, families, and the community through early identification, intervention, comprehensive assessment, improved access, and navigation to appropriate services. Scott County families or referring individuals who would like to access CAP services can call 563-326-6431, 24/7 and a qualified, caring CAP assessor will be in touch within one hour to start a meaningful conversation and initiate the assessment process.**



# Property Taxes

## Tax Levy

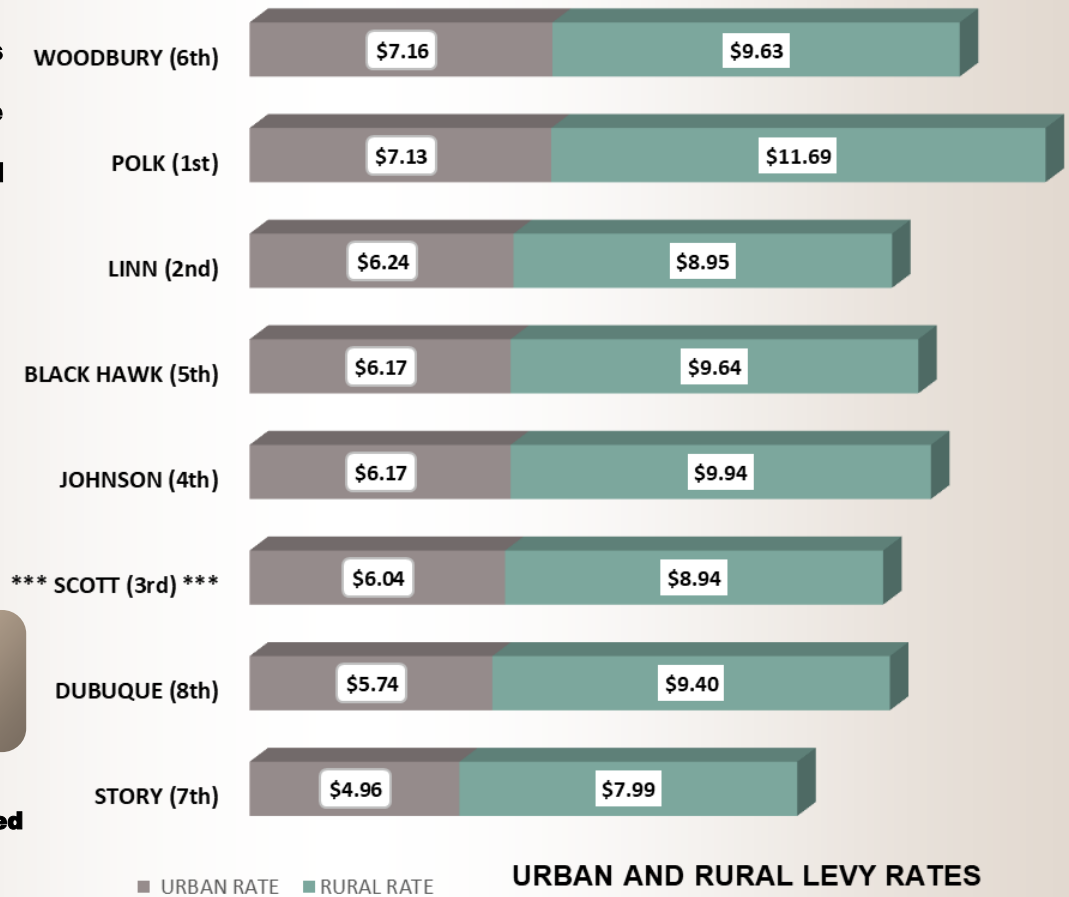
**For FY22, Scott County's urban property tax rate was the 3<sup>rd</sup> lowest of the eight largest counties in Iowa and 3<sup>rd</sup> lowest rural property tax rate of the eight largest counties in Iowa.**

**The FY22 property tax per capita is \$357.**

## DID YOU KNOW?

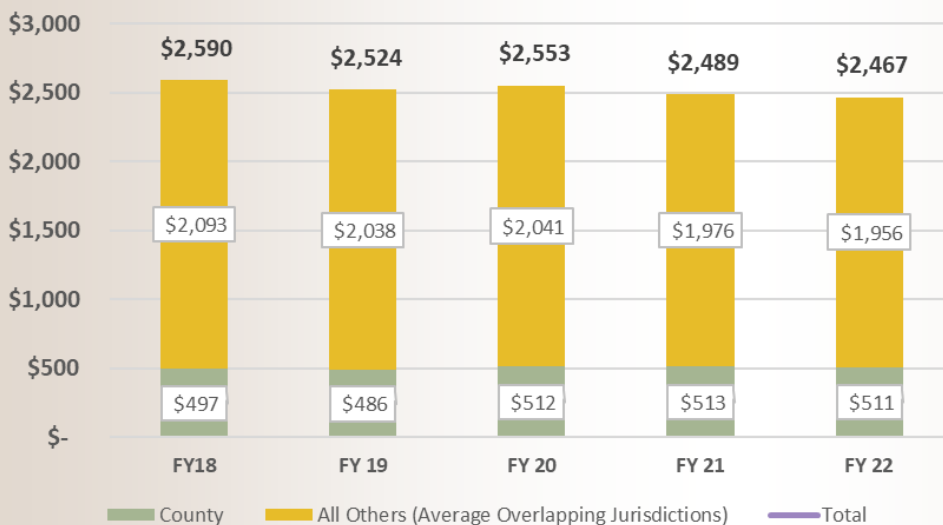
**Scott County was incorporated December 30th, 1837**

COUNTY (population size ranking in brackets)



URBAN AND RURAL LEVY RATES

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



## Scott County Taxes Paid by Homeowner

**For FY22, County tax rates decreased to \$6.04 per \$1,000 of taxable valuation. This is the sixth year since 2012 that the county has lowered the urban property levy. The chart on the left is based on a home assessed at \$150,000. The cost of County services decreased by \$2 per year for a house with a fair market value of \$150,000, and overall property taxes are the lowest of the past five years, declining \$22 from last year.**



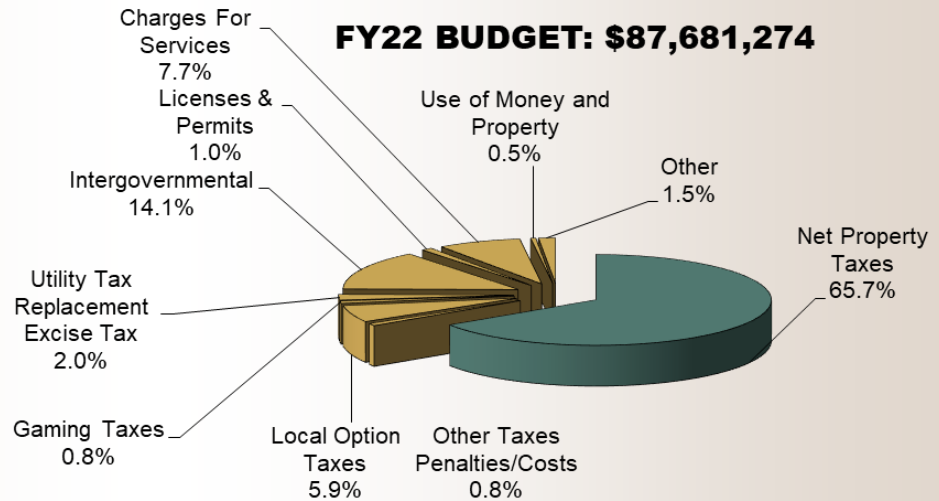
# Financial Review

## Where the Money Comes From

FY2022	
Budgeted Revenues	Rounded
Net Property Taxes	\$57,594,000
Other Taxes Penalties/ Costs	683,000
Local Option Taxes	5,200,000
Gaming Taxes	720,000
Utility Tax Replacement Excise Tax	1,728,000
Intergovernmental	12,387,000
Licenses & Permits	865,000
Charges For Services	6,747,000
Use of Money and Property	407,000
Other	1,351,000
<b>Total Revenues &amp; Other Sources</b>	<b>\$87,682,000</b>

## Budget Breakdown

The County's revenue budget grew 0.41%, mostly due to flat property tax assessment growth within the county and the decrease in the urban tax rate. Additional revenues were planned from increasing intergovernmental revenues, local option sales tax, and general charges for services.



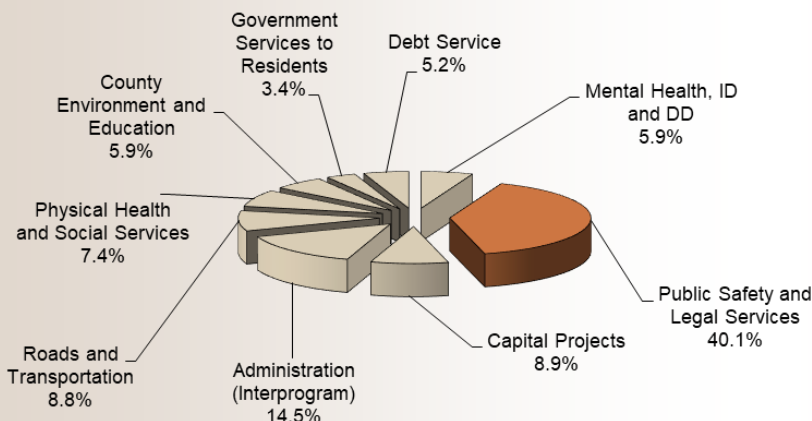
## Budget Breakdown

The planned capital projects activity for fiscal year 22 decreased, which allowed for an increase in public safety activity. However, the County's budget expenditure decreased by 2.1% overall.

## Where the Money Goes

FY 2022	
Budgeted Expenditures	Rounded
Mental Health, ID and DD	\$5,566,000
Public Safety and Legal Services	37,548,000
Capital Projects	8,304,000
Administration (Inter-program)	13,549,000
Roads and Transportation	8,255,000
Physical Health and Social Services	6,926,000
County Environment and Education	5,521,000
Government Services to Residents	3,166,000
Debt Service	4,848,000
<b>TOTAL</b>	<b>\$93,683,000</b>

**FY22 BUDGET: \$93,683,430**

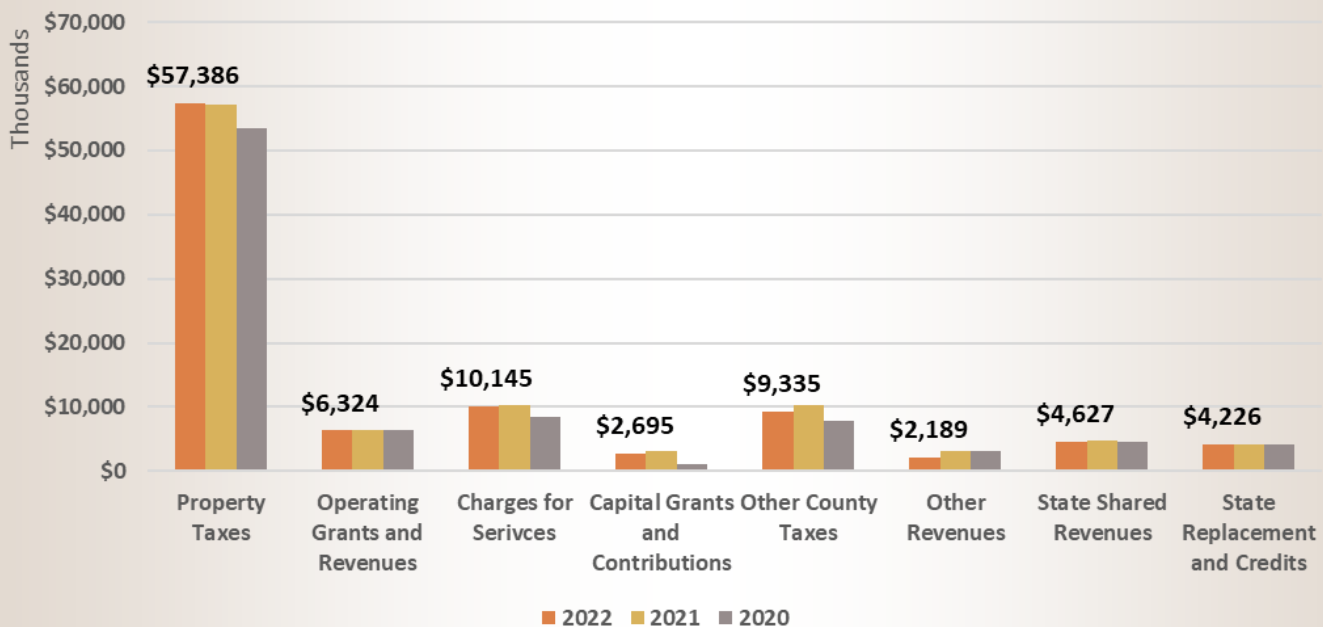


# Financial Review

## Revenue Analysis

The County revenues decreased to \$96,927,000 compared to \$99,828,000 in the prior year. Property taxes grew by 0.4% due to county-wide valuation increases and the rate decrease for operations and debt, while operating grants decreased due to COVID-19 CARES funding. The County recognized \$2.7 million in capital contributions for West Lake restoration, FEMA public assistance, and road improvements. Other County taxes decreased by 9.6%, mostly from leveling Local Option Sales Taxes. Charges for Services decreased by 2.5% due to many flattening 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.

### GOVERNMENT-WIDE REVENUES (2022 values listed in thousands)



## Flexibility is the Bedrock of Our Budget

The budget is a collaborate process developed many months before the start of the fiscal year. The County specifically includes departments, Authorized Agencies, the Board of Supervisors, and the public in developing the budget. This “Budgeting for Outcomes” process matches defined goals and outcomes to budget dollars by program area.

The County will amend its budget request two or three times a year to provide flexibility in meeting those outcomes. As 2022 has shown, our best-laid original plans and priorities will change.

To provide current and future flexibility for the County, we will rely on the budget plan, interim reporting, available fund balance and the direction from department heads and the Board of Supervisors. As of June 30, 2022 the County held 20% reserve of yearly General Fund expenditures for future use and funding. This will provide continued flexibility as we move into fiscal year 2023.



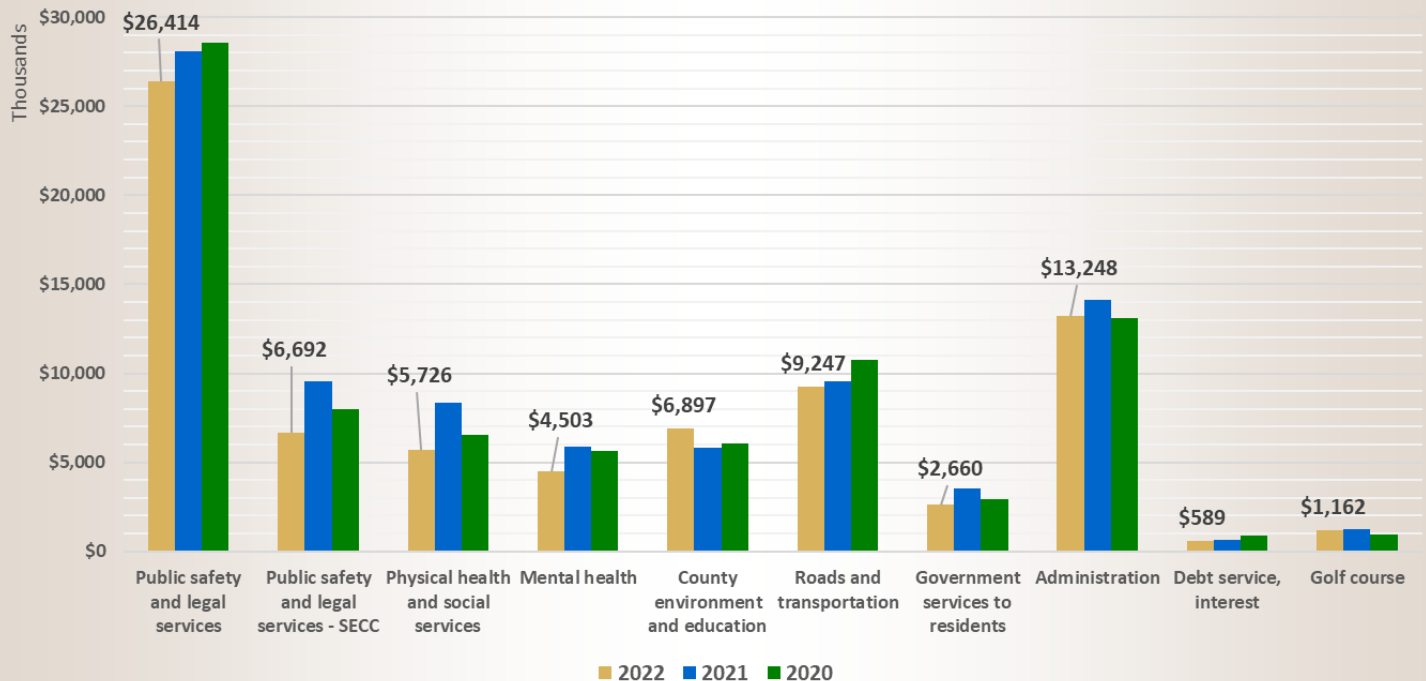


# Financial Review

## Expenditure Analysis

The County expenditures decreased \$9.6 million to \$77,138,000 from \$86,781,000, across all services areas except County Environment and Education. The County began the distribution process of ARPA dollars and expended \$1.1 million for housing support within County Environment and Education. The largest contributor to the decrease in expenses is the change in pension expense based on market performance. Additionally, the County funded general salary and benefit increases within all functions, placement of adults and juveniles out of the County, and additional contributions to the Eastern Iowa Mental Health and Disabilities Region.

### GOVERNMENT-WIDE EXPENSES (2022 values listed in thousands)



## Secondary Roads team is hard at work patching concrete.



**DID YOU KNOW?**

The average Scott County farm is 322 acres.

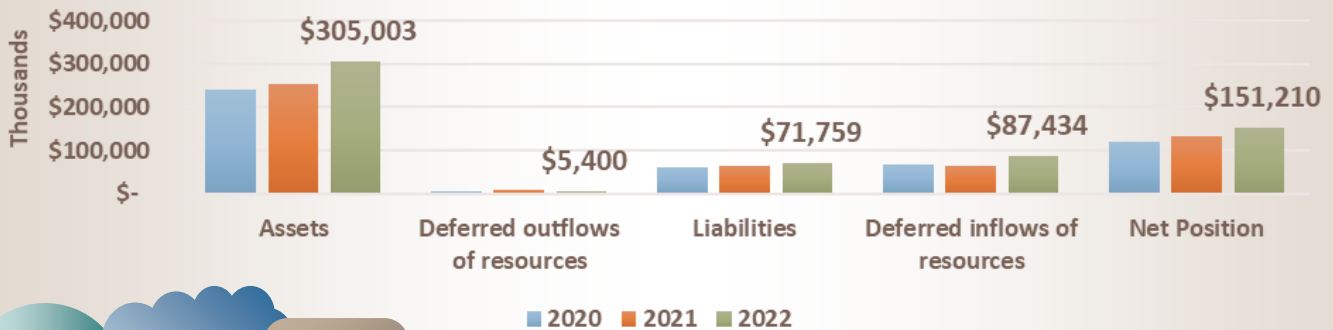
# Year End Review

## 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 \$151,209,000, or net position. The largest portion of the county's net position (77%) reflects its investment in capital assets (e.g. infrastructure, land, buildings, intangible-software, machinery, and equipment) less any related debt used to acquire those assets that are still outstanding. The total general obligation bonded debt decreased by \$4.6 million due to planned debt service. Liabilities rose as a reflection of unearned revenues received by the County. The County uses capital assets to provide services to citizens; consequently, these assets are not available for future spending.

The County's overall financial position increased from the prior year due to the unexpected decrease in the cost of pensions. The County is able to assign additional General Fund balance to be transferred to the capital fund in fiscal year 2023. This transfer will provide for future capital investment without an increase in property taxes for large projects. Additionally, the use of ARPA dollars will be incorporated into the funding of future budget years.

**Statement of Net Position**  
(2022 values listed in thousands)



### DID YOU KNOW?

**Scott County has 7 Independent Public School Districts.**

## Matching the Budget to the Results

**Scott County adopts a balanced budget in the General Fund to fund 16 departments and multiple Authorized Agencies. Each department is responsible for citizen services or supporting functions and develops yearly outcomes.**



**Secondary Roads pours a bridge deck at 27H located on 277th Ave in Le Claire.**



# How Scott County is Bridging Connections in Our Community

**SIGN UP FOR** 

  **alert.iowa.gov**

- 1 Create a profile through your county's website opt-in page  
**OR**
- 2 Download the Smart911 app & create a customized profile  
**OR**
- 3 Send a text message to opt-in

## What is Alert Iowa?

**Alert Iowa is a county/statewide mass notification and emergency messaging system used by state and local authorities to quickly disseminate emergent & non-emergent information to residents that sign up for the service.**

## Why Should I Sign-Up?

**When emergencies happen, be the first to know. Scott County will use Alert Iowa**

**to send official, real-time alerts to the public with information about potentially life-saving actions that you may need to take to keep yourself, your family, and your household safe. By signing up for Alert Iowa, you are taking a large step toward improving your safety by receiving text, and/or email alerts.**

**For more information or to sign up visit:**




**<https://www.scottcountyiowa.gov/ema/alert-iowa/information>**

## Honoring Veterans

**Assisting with transitioning military veterans and encouraging them to relocate here, to Scott County!**

**The Scott County Board of Supervisors and Davenport City Council have invested \$25,000 each to fund an incentive program. Veterans who put their boots - and roots - in Scott County now may be eligible for relocation incentives because of the County's new designation as a Home Base Iowa (HBI) community. The new incentives include:**



-  **\$1,500 closing costs reimbursement from Scott County for qualifying veterans living outside of the county who purchase a home in Scott County.**
-  **\$1,500 closing costs reimbursement from the City of Davenport for qualifying veterans living outside of Davenport who purchase a home in Davenport.**
-  **Interview expenses reimbursement from Scott County to reimburse qualifying veterans living outside the county with up to \$250, up to two times, for hotel and meal costs incurred while interviewing for a job with a Scott County employer.**

## Eastern Iowa Mental Health and Disability Services 24 Hour Crisis Line:

**If you are having trouble coping, you are not alone. Health equity means making sure that everyone has a fair and just opportunity to be as healthy as possible. This includes mental health. Local support is available.**

**24-Hour Crisis Line: If you or a family member is experiencing a crisis, please call 1-855-581-8111.**



# ➤ Awards

# ➤ Disclosures

# ➤ Credit Rating

## Report Disclosures

The Statement of Activities and Statement of Net Position are prepared on the accrual basis of accounting for the fiscal year ending June 30, 2022. 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).

## DID YOU KNOW?

The average Scott County Citizen spends 19.1 minutes commuting to work.

For More Budget Details:  
Please review Scott County's  
Annual Comprehensive  
Financial Report (ACFR)

You can find the ACFR online at

<https://www.scottcountyiowa.gov/administration/annual-comprehensive-financial-reports>

Please direct any budget questions to  
David Farmer,

Budget & Administrative Services Director  
563-326-8651 or david.farmer@scottcountyiowa.gov

## 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 the fiscal year which ended June 30, 2021. 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 of creativity, presentation, understandability, and reader appeal.

This award is 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.



## 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:

- ♦ The financial position of the county is solid and is comparable to the assigned rating of Aa1.
- ♦ Scott County has an extremely small debt burden and is slightly favorable in comparison to its Aa1 rating.
- ♦ Overall, the economy and tax base of Scott County are strong.



# 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.

**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.

**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 consumption of net position that applies to a future period and will not be recognized as an outflow of resources until then. Consist 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.

**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.

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

**To request a paper version of this PAFR:**  
**contact us at 563-326-8713 or**  
**e-mail us at**  
**[admin@scottcountyiowa.gov](mailto:admin@scottcountyiowa.gov)**

## Bridging Connections With Our Partners



**We would like to say “*thank you*” to the Iowa Department of Transportation and Images Inc. for contributing the I-74 River Bridge photos to this publication.**

**DID YOU KNOW?**

**The I-74 Mississippi River Bridge historically has provided an important east-west link in the nation's transportation network. The original bridge opened in 1935. The new bridge opened on December 1st, 2021.**

**Contact Scott County by Phone:  
563-326-8611**

**[www.scottcountyiowa.gov](http://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>**

