



SCOTT COUNTY

Fiscal Year 2025

www.scottcountyiowa.gov

Volume #10

SCOTT COUNTY RELEASES POPULAR ANNUAL FINANCIAL REPORT

A financial summary of Scott County, Iowa, for the fiscal year 2025, which ended June 30, 2025

Presented by John Maxwell, 2025 Chairman, Board of Supervisors; Mahesh Sharma, Scott County Administrator; and David Farmer, Budget & Administrative Services Director



Start of 2025 Bix 7 road race, courtesy of the Information Technology GIS Team

TABLE OF CONTENTS

Board of Supervisors.....3	Budget in Brief Strategic Plan.....10
Message From Leadership Elected Officials.....4 - 5	Property Taxes Other Items.....11
P.R.I.D.E. & Scott County at a Glance.....6	Financial Review.....12 - 15
Health Department Initiatives.....7	Pioneer Village & Wapsi Center.....16 - 17
Sheriff's Office Fundraising Events.....8	Awards Disclosures Credit Rating.....18
MEDIC EMS of Scott County.....9	Glossary of Terms.....19

**BREAKING
NEWS:
Find Us On
Social Media!**



[@ScottCountyIowa](https://www.facebook.com/ScottCountyIowa)



[@ScottCountyIowa](https://twitter.com/ScottCountyIowa)



[@ScottCountyIowa9242](https://www.youtube.com/ScottCountyIowa9242)



[@Scott-County-Iowa](https://www.linkedin.com/company/Scott-County-Iowa)



Kayakers on Pride Lake, courtesy of the Conservation Department

2025 BOARD OF SUPERVISORS



From left to right: Ken Beck, Jean Dickson (Vice-Chair), John Maxwell (Chair), Ross Paustian, Maria Bribriesco

The Scott County Board of Supervisors is the legislative, administrative, and policy-making branch of county government. Supervisors are elected in staggered, four-year terms on a partisan basis. County Home Rule, which was approved in a statewide referendum in 1978, broadened the power of the Board of Supervisors. Home Rule allows counties to determine their local affairs and government provided that it is consistent with and not expressly prohibited by the Iowa General Assembly.

The five elected officials oversee — but are not limited to — the following duties:

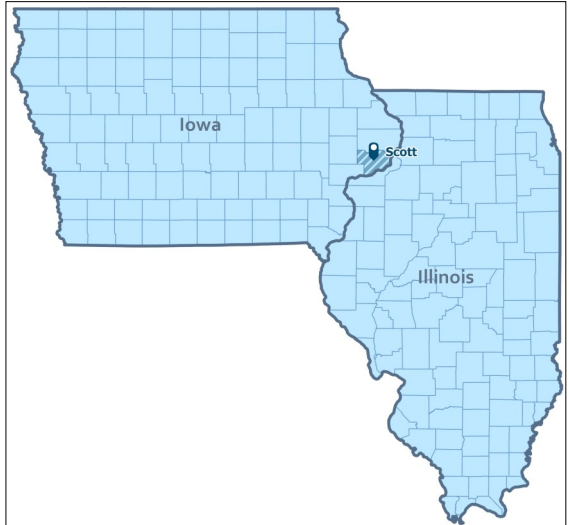
- Adopt a balanced budget
- Levy taxes to raise revenues for county purposes
- Establish and vacate public highways
- Appoint boards and commissions
- Make official canvass of the votes for all county elections
- Fill vacancies in county offices, except for members of its own body
- Supervise relief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



Chairman John Maxwell and Facilities Director Tammy Speidel present the Employee of the Quarter Award to Mike Cernaro, June 17, 2025

A MESSAGE FROM LEADERSHIP

We are pleased to present the Scott County Popular Annual Financial Report (PAFR) for the fiscal year that ended June 30, 2025. The PAFR is presented as a means of enhancing public understanding of county services and confidence in both county government and your local elected officials. Our goal is to provide a brief analysis of where county revenue comes from and where those dollars are spent in an easy-to-read format. It is part of an ongoing commitment to keep Scott County citizens informed about county finances and to be accountable for the receipt and disbursement of public funds.



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

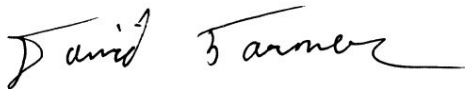
While the main purpose of this report is to provide financial information, it is intended to highlight accomplishments and major initiatives from the past year and to demonstrate the vital role county government plays as a resource to all county residents and businesses.

In Scott County, we serve our citizens with P.R.I.D.E. (Professionalism, Responsiveness, Involvement, Dedication, and Excellence). 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!”

In the Spring of 2023, Scott County began the journey with a new strategic plan for fiscal years 2024 through 2026. The new plan, adopted in October 2023 and affirmed in October of 2024, focuses on Scott County P.R.I.D.E. We applied the P.R.I.D.E. philosophy around three key areas: People, Facilities, and Organizational Efficiency.

Scott County embodies our 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 roadmap to our future as a community.

The full plan may be found here: [Strategic Planning Document](#)



David Farmer
Budget & Administrative Services Director

BOARD OF SUPERVISORS (BOS)

Business conducted by the Board of Supervisors is accessible to the public during meetings in person and through online recordings after meetings have concluded. In both meeting types below, the public is welcome to observe and provide feedback within decorum guidelines.

Committee of the Whole (COW): Every other Tuesday at 8:30 am. These meetings review legislative actions, administrative items, and contracts.

Board Meetings: Every other Thursday at 5:00 pm. In these meetings, the Supervisors conduct public hearings and vote on actions reviewed during COW.

In-person meetings take place at the Scott County Administration Center, 600 West 4th St, Davenport, IA 52801. To learn more about the BOS, visit www.scottcountyiowa.gov/board or scan the QR code to the right.



ELECTED OFFICIALS



SCOTT COUNTY ATTORNEY'S OFFICE

Headed by Kelly Cunningham, the Scott County Attorney's Office serves in civil matters as legal counsel for the Board of Supervisors and all county officers and agencies. This office also serves in criminal matters as chief prosecutor for the State of Iowa in Scott County and represents the state in juvenile court, including delinquency proceedings and children in need of assistance actions. The Scott County Attorney's Office advises the police twenty-four/seven and provides legal training to law enforcement and other agencies.



SCOTT COUNTY AUDITOR'S OFFICE

Headed by Kerri Tompkins, the Scott County Auditor's Office acts as Clerk to the Board of Supervisors, preparing and maintaining all official records of meeting minutes, Board voting records, resolutions, contracts, and correspondence. This office also acts as the County Commissioner of Elections, administering all federal, state, and local elections that take place within the county. Additionally, the Auditor's Office maintains and manages all property records (ownership, transfers, and creation of new parcels/subdivisions) as well as processes all authorized payments and processes payroll on a bi-weekly basis.



SCOTT COUNTY RECORDER'S OFFICE

Headed by Rita Vargas, the Scott County Recorder's Office records and maintains official records, issuing marriage licenses, registering births and deaths, providing certificates of vital records, and processing passport applications. This office also issues hunting and fishing licenses as well as registering and titling recreational vehicles, such as ATVs, boats, and snowmobiles. Certified copies of all records are available to the public. For convenience, many forms issued by this office are posted at www.scottcountyiowa.gov/recorder.



SCOTT COUNTY SHERIFF'S OFFICE

Headed by Tim Lane, the Scott County Sheriff's Office is focused on public safety to fulfill the diverse needs of citizens through the expertise of professional staff and utilization of all available resources. These divisions include Records, Patrol, Corrections, Civil, and Criminal Investigation, encompassing teams such as the DARE Unit, Gang Task Force, and K-9 Unit. Read more about each of these divisions at www.scottcountyiowa.gov/sheriff.



SCOTT COUNTY TREASURER'S OFFICE

Headed by Tony Knobbe, the Scott County Treasurer's Office collects all motor vehicle fees according to the Code of Iowa. These fees include, but are not limited to, transfer of ownership, license plate registration fees, duplicate titles, and notation / cancellation of security interests. This office collects property taxes on behalf of all jurisdictions (cities, school districts, and other taxing bodies) in Scott County and distributes the collected taxes back to each jurisdiction. Find more information at www.scottcountyiowa.gov/treasurer.

P.R.I.D.E.

PROFESSIONALISM • RESPONSIVENESS • INVOLVEMENT • DEDICATION • EXCELLENCE

Understanding the importance of our contribution to the community is a major motivator for the employees of Scott County, which is why we serve everyone with P.R.I.D.E.! We work every day to help improve the lives of those who live, work, and visit our county. We know that the services we offer and the work we do impacts the present and the future. This is the basis of our mission statement: Scott County is dedicated to protecting, strengthening, and enriching our community by delivering quality services and



Brian Payne, Emergency Management Agency Director, receives 2024 Emergency Manager of the Year Award from Iowa Emergency Management Association.

providing leadership with P.R.I.D.E.

Brian Payne exemplifies this by establishing and strengthening cross-sector relationships, developing an Incident Command System training regime with graphic information system (GIS) tools to provide situational awareness for local first responders, and overall demonstrating selfless dedication to creating lasting improvements in preparedness, response, and recovery capabilities within our county and across Iowa.

SCOTT COUNTY AT A GLANCE

The Scott County FY25 budget was **\$136,690,626** and the FY26 budget is **\$134,824,964**.

The percent of budget from property taxes in FY25 was **51.0%** and for FY26 is **53.2%**.

Number of Scott County FTE employees in FY25 was **692.46** and the projected number for FY26 is **698.21**.



Left to right: John Maxwell, Mahesh Sharma, David Farmer, State Auditor Rob Sand

Scott County population:
175,601

Median age:
38.7

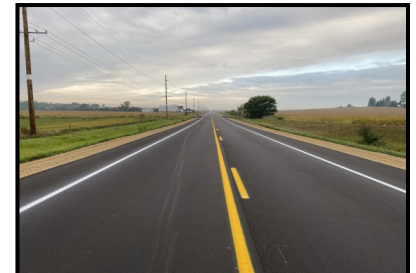
Per capita personal income:
\$66,748*

Median household income:
\$72,792**

Median home values:
\$269,146^

Unemployment rate:
3.7%***

School enrollment:
25,881****



Secondary Roads Dept's repaving of 200th Street, Cleona Township, Iowa

Miles of paved roads maintained by Secondary Roads:
225

Number of acres managed by Conservation:
2,509

Number of registered voters:
119,799

Sources: FY25 Scott County Annual Comprehensive Financial Report. *Bureau of Economic Analysis. Not adjusted for inflation. Revised figures for 2015-2022. **Department of Commerce, Census Bureau, 2018-2022 American Community Survey, 5-year estimates. ***Bureau of Labor Statistics, Local Area Unemployment Statistics. Not seasonally adjusted. Revised figures for 2015-2023. ****Iowa Department of Education, certified enrollment. ^ [National Association of Realtors, 2025 Q2 County Median Home Prices](#)

FOOD TEAM KEEPS YOUR FAVORITE RESTAURANTS SAFE

As part of the Food Protection Program, the Scott County Health Department (SCHD) Food Team (right) conducted a Risk Factor Study of the most common risk factor violations that staff observe during inspections, which is completed every five years. The Food Team completed inspections for 2,109 food programs. The two most common risk factor violations found in the study were 1) food contact surfaces not properly cleaned and sanitized, and 2) expired or missing test strips (QUAT, chlorine, iodine, dish machine) to measure for proper levels in sanitizing solutions.

To reduce improper sanitation methods and ensure facilities utilize test kits for sanitizing solutions, informational handouts were provided in 2024 and 2025 to food facilities that had each of these violations observed. Additionally, ServSafe classes are offered to the public year-round. Register online by selecting [this link](#).



Scott County Health Department (SCHD) Food Team. Left to right: Ray Miller, Tara Marriott, Sherric Petersen, Andy Swartz

COMMUNITY HEALTH ASSESSMENT COMPLETED



Ellen Gackle presenting to the Access to Care workgroup, courtesy of Scott County Health Department (SCHD)

In an effort to determine and improve health behaviors, outcomes, and community resources, data was collected on these topics via phone surveys, focus groups, and secondary data collected by other researchers. In collaboration with Community Health Care, Inc., MercyOne Genesis, Quad City Health Initiative, Rock Island County Health Department, and UnityPoint Health – Trinity, the Scott County Health Department (SCHD) completed the assessment and selected two areas for improvement: mental health and access to healthcare. The Quad Cities Behavioral Health Coalition and the Access to Care workgroup, both comprised of numerous community partners, will continue to meet regularly and collaboratively determine solutions to improve outcomes.



View the full report by scanning the QR code to the right or by selecting [this link](#).

I-SMILE PROGRAM CLEANING TEETH ACROSS THE COUNTY

Serving Scott, Clinton, Jackson, and Cedar Counties, the I-Smile program provides needed access to timely oral health services, especially during a time when fewer dentists accept Iowa Medicaid and wait lists grow longer. I-Smile directly addresses urgent needs within the community by building and maintaining strong partnerships with local oral health resources.

As part of the program, I-Smile offers free dental screenings, fluoride treatments, and oral education in places like daycares, schools, medical offices and the SCHD. Due to assistance with the Family Health service area of SCHD, the I-Smile program began offering services at the new Diabetes Food Complex as well as at MercyOne Genesis Family Medical Center, where dental screenings, fluoride treatments, and dental referrals were offered onsite. In FY25, I-Smile served 2,572 clients with 4,836 services provided.



SCHD staff Monica Baron (left) and Mindy McLaughlin (right) conducting a dental cleaning at a local school.

EVENTS

SHERIFF'S OFFICE: YEAR-ROUND COMMITMENT TO COMMUNITY SERVICE AND VOLUNTEERISM



COPS N' BOBBERS

On June 7th, 2025, the Sheriff's Office hosted the 3rd annual Cops N' Bobbers event in collaboration with the Scott County Conservation Department and the Iowa Department of Natural Resources. At Lost Grove Lake in Long Grove, Iowa, a bevy of families and all ages joined officers as they spent a morning catching fish and enjoying the natural landscape.

Free, interactive community events such as Cops N' Bobbers bring fun, unique experiences to the citizens of Scott County. Be sure to watch the [News and Notices webpage](#) or follow the [Sheriff's Office Facebook page](#) for news on upcoming events (must sign in to Facebook to view page).

SPOTTING COPS ON A ROOFTOP

The Sheriff's Office collaborates annually with a local Dunkin' Donuts and other public safety agencies to host the Cops on a Rooftop event, which raises proceeds for Special Olympics Iowa. These types of community events allow the public to meet and interact with officers, building both a relationship and trust.



Additionally, these events normalize public safety authority figures for children, allowing them to have a healthier and more positive perspective on law enforcement.

Encased in a donut in August 2024 are Josh Voelkers (left) and Todd Malone (right), both Sheriff Reserve deputies.

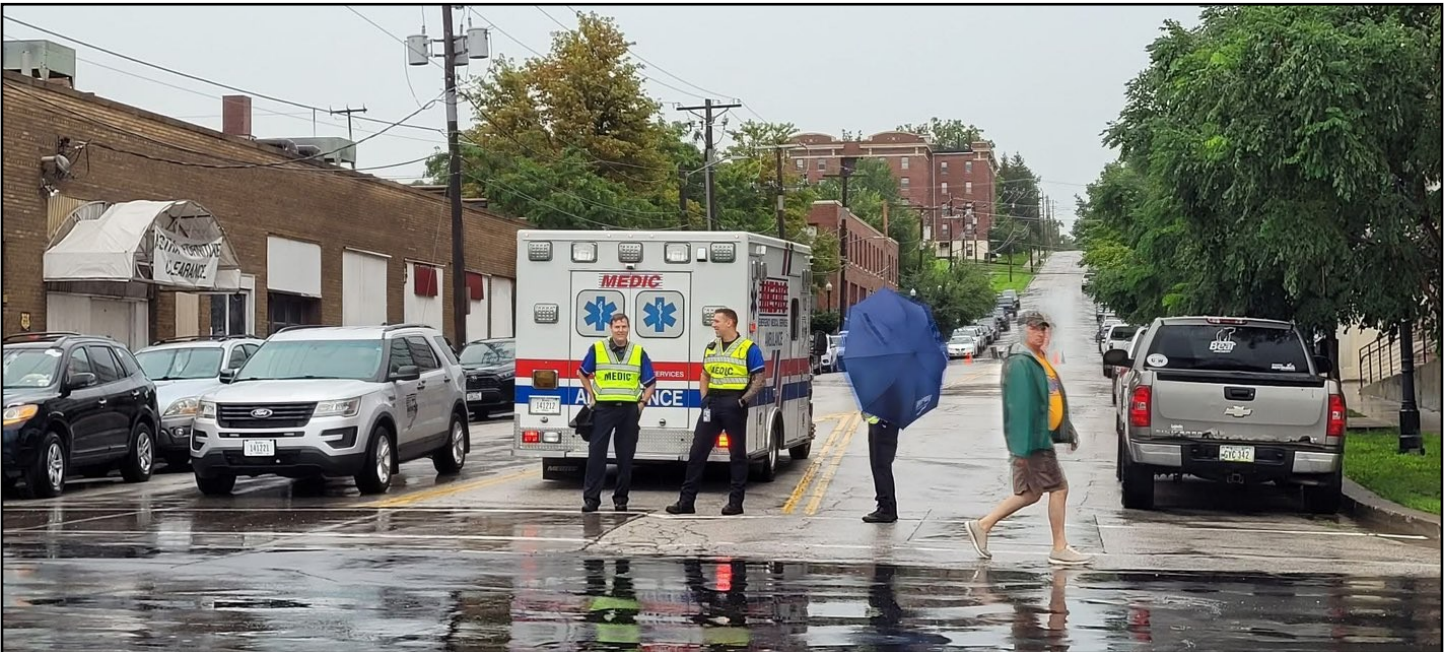
2025 ANNUAL CHILI FUNDRAISER



Every February, the Sheriff's Reserves host an annual chili cookoff at the Mississippi Valley Fairgrounds to raise money for Hand in Hand, a local organization that provides a variety of programs for children and adults with disabilities, including childcare. Hand in Hand focuses on assisting individuals with disabilities to learn, succeed, and contribute to the local community.

EVENTS

BEYOND THE SIREN: THE ESSENTIAL ROLE OF MEDIC EMS IN COMMUNITY HEALTH



Photos above and below: MEDIC EMS monitors the 2024 Bix 7 road race crowd in case of an emergency, which is 1 of 189 event standbys completed in FY25. Below, left to right: Keith Koivisto, Eddie Doran, Hannah Quick, and Evelyn Biggins.

MEDIC EMS of Scott County, the county's ambulance service, plays a vital role in the community's health and well-being. From assisting with medical equipment transportation between hospitals and facilities to being on standby at major local events, such as the annual Mississippi Valley Fair, to responding to medical emergencies at all times, the personnel of the MEDIC EMS Department show exemplary professionalism and dedication to the local community. In FY25, paramedics and emergency medical technicians (EMTs) responded to over 24,000 emergency dispatches and over 51,000 total dispatches, which was a record year for the department. These dispatches span the entirety of Scott County land, both urban and rural areas.

As part of their work in FY25, MEDIC ambulances conducted 189 event standbys, during which they are on-scene and prepared during large events in the case of minor or major emergencies. MEDIC personnel also conduct CPR courses for both citizens and healthcare professionals as well as host car seat installation tutorials and safety checks. Both of these events are free to attend and can be registered for online at www.scottcountyiowa.gov/medicems or by scanning the QR code to the left and navigating to Community Programs on the left side of the screen.





BUDGET IN BRIEF | FY 2024-2025

BUDGET OVERVIEW

The Scott County budget process begins with planning sessions in the October preceding the fiscal year. These planning sessions allow the Board and the public to learn about the current strategic plan and key initiatives or constraints that need to be addressed in the upcoming budget. From October through January, departments develop budget and position requests. The Director of Budget and Administrative Services compiles the departments' estimates and staffing costs for proposed contracts and cost-of-living adjustments. The County Administrator presents the budget recommendation by the end of February. The Board then meets in special Committee of the Whole budget work sessions to evaluate operations, capital, and revenue estimates. There are two required public hearings concerning the tax levy and the final recommended budget. The budget is then adopted by April 30 of each year by majority vote of the five-member board.

PROPERTY TAXES & LEVY RATES

Like other Iowa counties, cities, and schools, property tax is the largest supporter of government services within Scott County. When a taxpayer remits property taxes to the County Treasurer, the portion dedicated to county services is only about 17% of the bill, with about 40% going to the local city and 40% going to the local public school district. Other taxing bodies make up the remaining 3%.

For FY25, Scott County maintained an urban property tax rate of \$5.95 per \$1,000 of taxable valuation, which actually decreased to \$5.93 in FY26. This rate allows the county to maintain as many services as possible after the State of Iowa implemented a change in the general fund property tax levy. Due to state-applied rollbacks, FY25 taxable values are only at 50.75% of the county's fully assessed property values, which is 6.3% lower than the previous year.

Based on the rolling average value of residential property, a Scott County homeowner would pay \$586 for county services in FY25 compared to \$644 in FY24.

STRATEGIC PLAN

The purpose of a strategic plan is to help organize goals and influence the future instead of reacting to circumstances in present time. Adopted in October 2023, the Board of Supervisors focused on three top priorities of the county: Employees, Facilities, and Organizational Efficiencies. In addition to these, departments have their own unique needs and are encouraged to develop their own organizational outcomes. Read the entirety of the strategic plan by visiting [this page](#) or by scanning the QR code.



PROFESSIONALISM • RESPONSIVENESS • INVOLVEMENT • DEDICATION • EXCELLENCE

EMPLOYEES

How can we improve the recruitment, retention, and compensation of our employees?

FACILITIES

How can we optimize the current space of our facilities and plan long-term for a possible new facility?

ORGANIZATIONAL EFFICIENCIES

How can we improve organizational efficiencies, including technology, to enhance internal operations and customer service?

DEPARTMENTAL

Departments have the flexibility and understanding of their internal processes to develop and work toward goals and outcomes in alignment with the county's P.R.I.D.E. philosophy.



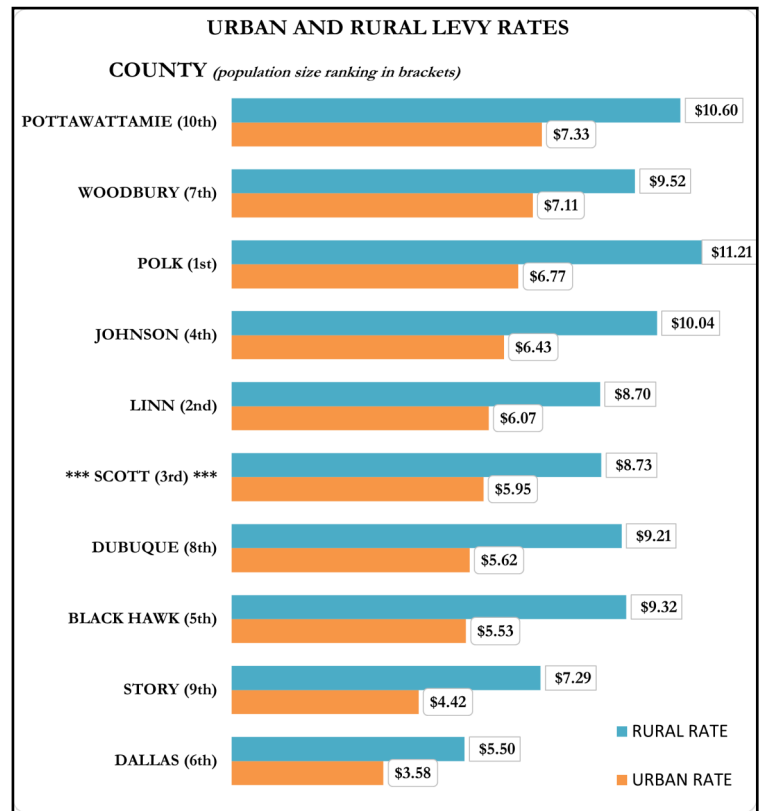
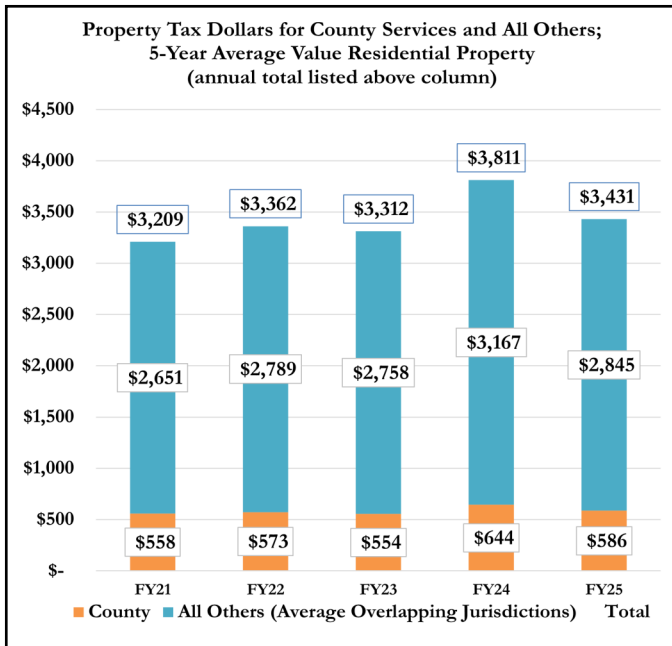
PROPERTY TAXES

SCOTT COUNTY TAXES PAID BY HOMEOWNERS

For FY25, county tax rates were maintained at \$5.95 per \$1,000 of taxable valuation. This is the third consecutive year with no change to the urban property levy. The chart below is based on the five-year rolling average value of a residential property, with a value of \$198,000 in FY24 and \$212,500 in FY25. Additionally, all other taxes outside the county taxes are weighted based on population of each taxing jurisdiction. With these considerations, county services decreased \$58 per year and overall taxes decreased \$380 per year from FY24 to FY25.

TAX LEVY IN COMPARISON TO SURROUNDING COUNTIES

Of the ten largest counties in Iowa, Scott County's FY25 urban property tax rate was the 5th lowest and the rural property tax rate was the 4th lowest. The FY25 property tax per capita was \$372.



MAJOR CAPITAL PROJECTS AND DEBT SERVICE

Capital Project Title	Amount Expended
Youth Justice & Rehabilitation Center	\$4,842,900
Secondary Roads Capital Construction	\$10,648,555
Conservation Sewer/Water Improvement	\$676,896
Scott County Park Pool Improvement	\$68,698
Total	\$16,237,049

Outstanding General Obligation Debt as of June 30, 2025	Amount Outstanding
2019 Emergency Equipment	\$2,085,000
2015 G.O. Solid Waste	\$4,850,000
Total	\$6,935,000

As of July 1, 2025, Scott County held two outstanding general obligation bonds that amount to \$6,935,000: 2015A General Obligation Solid Waste Disposal Bonds and 2019 General Obligation Communications and Refunding Bonds. The county fully paid off the remaining \$1,925,000 for the Public Safety Jail Bonds in FY25 after 20 years. The 2015 Solid Waste bonds are expected to be paid off in FY35 and the 2019 Emergency Equipment in FY28.



FINANCIAL REVIEW

WHERE DOES THE MONEY COME FROM TO FUND ESSENTIAL SERVICES?

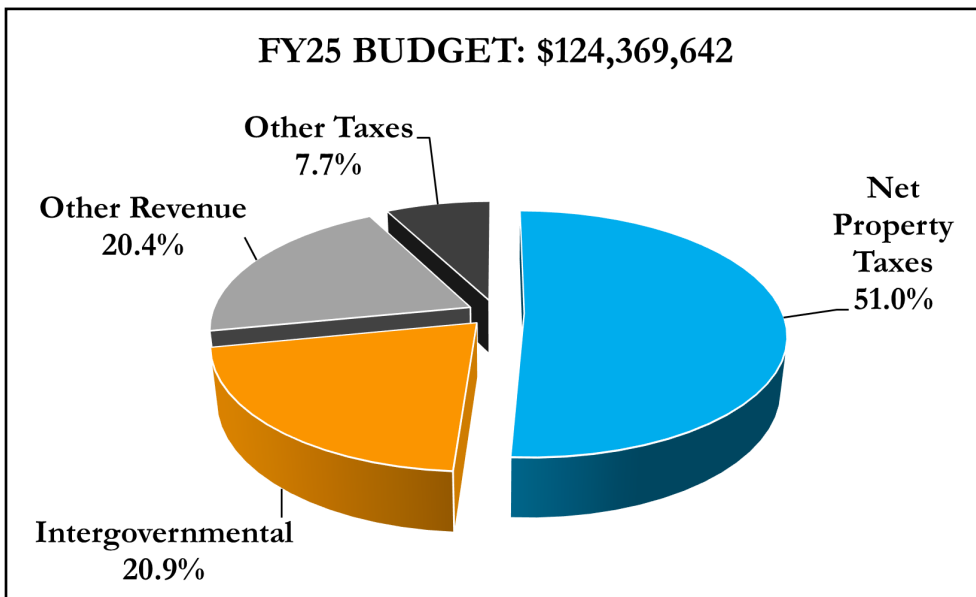
Revenue Source	FY25 Budgeted Revenues
Net Property Taxes	\$63,440,007
Other Taxes, Penalties, and Costs	\$705,495
Local Option Taxes	\$6,200,000
Gaming Taxes	\$850,000
Utility Tax Replacement Excise Tax	\$1,887,350
Intergovernmental	\$26,064,844
Licenses and Permits	\$796,620
Charges for Services	\$19,884,965
Use of Money & Property	\$3,056,298
Miscellaneous	\$1,484,063
Subtotal Revenues	\$124,369,642
Other Financing Sources	\$1,193,500
Total Revenues & Other Sources	\$125,563,142

REVENUES

Scott County has three primary revenues sources: general net property taxes (\$63.4M), intergovernmental revenues (\$26.1M), and charges for services (\$19.9M). These three revenue sources represent 87.9% of the county’s 2025 revenue. This is a 13.1% increase from the 2024 budget due to the new MEDIC EMS fund and related user charges.

FUND BALANCE

The source of funds between the expenses of \$136.7M and revenues of \$125.6M comes from available fund balance — or equity — carried forward from prior fiscal years. The county maintains a strong pay-as-you-go capital development philosophy and plans for capital projects to occur only after revenue and resources are available for the project. Scott County rarely borrows to finance future capital projects. The county continues to rely heavily on property taxes to fund governmental programs as other revenue sources have decreased or have had limited growth in recent years.



As of the FY25 budget adoption, the county was projected to carry \$44.9M of fund balance into the year. The county’s General Fund has maintained a 20% fund balance reserve as of FY23 for planning purposes.

Scan the QR code below to view the entirety of the FY25 budget.



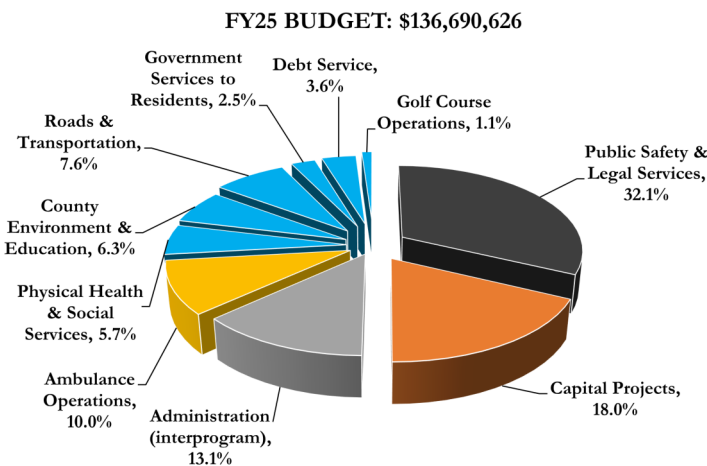
FINANCIAL REVIEW

WHERE DOES THE MONEY GO? HOW DO YOUR DOLLARS SUPPORT THE COUNTY?

EXPENSES

Public Safety and Legal Services is the largest part of the county's 2025 budget at \$43.9M, while Administration (interprogram) is the next largest operating category. The county budgeted \$24.6M for capital projects, reflecting in-progress ARPA projects and the construction of the Youth Justice and Rehabilitation building. Many programs have budgeted at a stable level with minimal increases for inflationary costs.

Service Area	FY25 Budgeted Expenses
Public Safety & Legal Services	\$43,905,853
Physical Health & Social Services	\$7,730,617
County Environment & Education	\$8,627,888
Roads & Transportation	\$10,452,000
Government Services to Residents	\$3,472,958
Administration (interprogram)	\$17,848,452
Debt Service	\$4,926,269
Capital Projects	\$24,655,814
Ambulance Operations	\$13,616,019
Golf Course Operations	\$1,454,756
Total	\$136,690,626



WHERE DOES YOUR TAX DOLLAR GO IN SCOTT COUNTY?

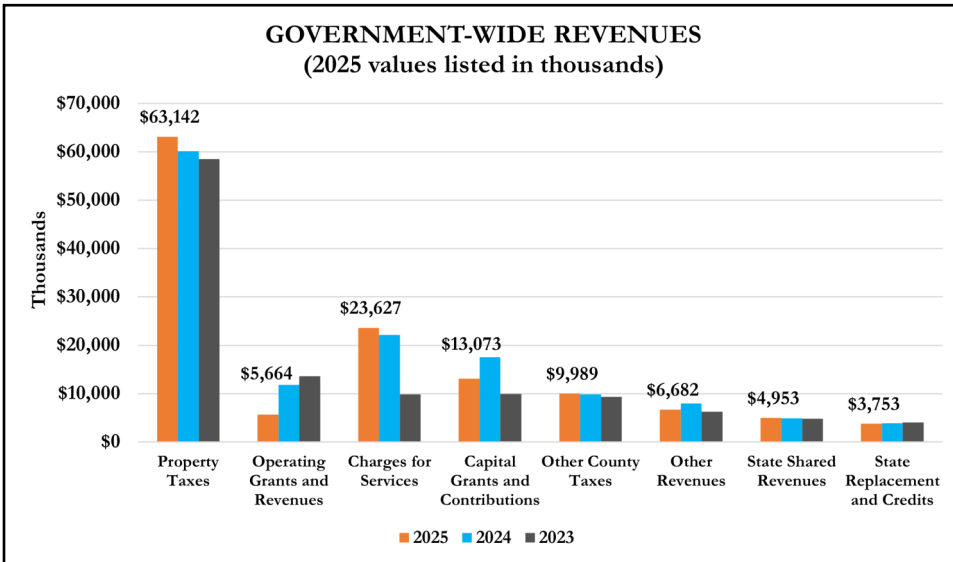


The county's General Fund is primarily made up of property taxes that the county receives for general operations. The budget for FY25 is approximately \$136 million and, of that, around \$65.3 million of property and utility taxes levied fund essential services within the county, including public safety, roads, and physical health.



FINANCIAL RESULTS

REVENUE ANALYSIS

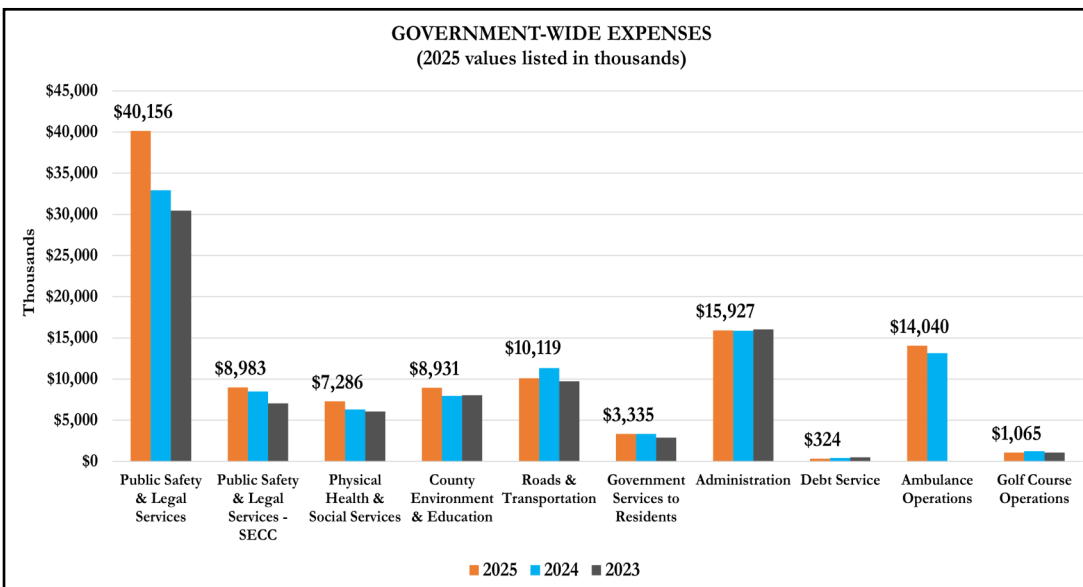


County revenues decreased to \$130,883,000 compared to \$138,161,000 in the prior year (5.3% decrease). Property taxes grew by 5.1%. In FY25, total net property taxes represented 48% of the total county revenues, which is up from FY24 due to the relative change of intergovernmental revenues, the acquisition of MEDIC EMS, and MEDIC EMS’s primary source of revenue being Charges for Services. This is why a large increase can be seen in this category between FY23 — pre-acquisition — and FY24 / FY25. Charges for Services increased 6.6% this fiscal year.

Operating Grants and Revenues continues to trend downward, as well as Capital Grants and Contributions. This is due to the recognition of ARPA grant revenue as it is

expended for qualified projects. Additionally, the county received a one-time contribution of \$1.6 million from the City of Davenport in FY24 for the youth justice program that was not repeated in FY25. Other Revenues have also decreased, which is due to a decline in both permitting fees for planning and development and recorders fees for property transactions, which have slowed due to market conditions.

EXPENSE ANALYSIS



County expenses increased to \$110,166,000 compared to \$101,057,000 the prior year. This \$9 million growth can be attributed to five of the ten service areas increasing: both Public Safety & Legal Services areas, Physical Health & Social Services, County Environment & Education, and Ambulance Operations. The largest increase was in Public Safety & Legal Services, which saw a 21.9% increase from the prior fiscal year. This increase naturally occurred due to depreciation costs, staffing utilization, and compensation/benefit levels.

In addition to this, Physical Health & Social Services increased 15.8% compared to FY24 due to Health Department grants and related expenses decreasing while salary and benefit costs raised. Roads & Transportation decreased 10.7% due to the allocation of engineering and construction costs of capital projects and related traffic control improvements. County Environment & Education increased 12.3% as many programs related to West Lake Park and Buffalo Shores began operating again. Contributions to the ARPA housing program also contributed to this increase due to both the initial start-ups being completed and rising ongoing operational costs. Like other government and private entities, Scott County was faced with inflationary costs associated with supplies and overtime pay.

FINANCIAL RESULTS

NET POSITION

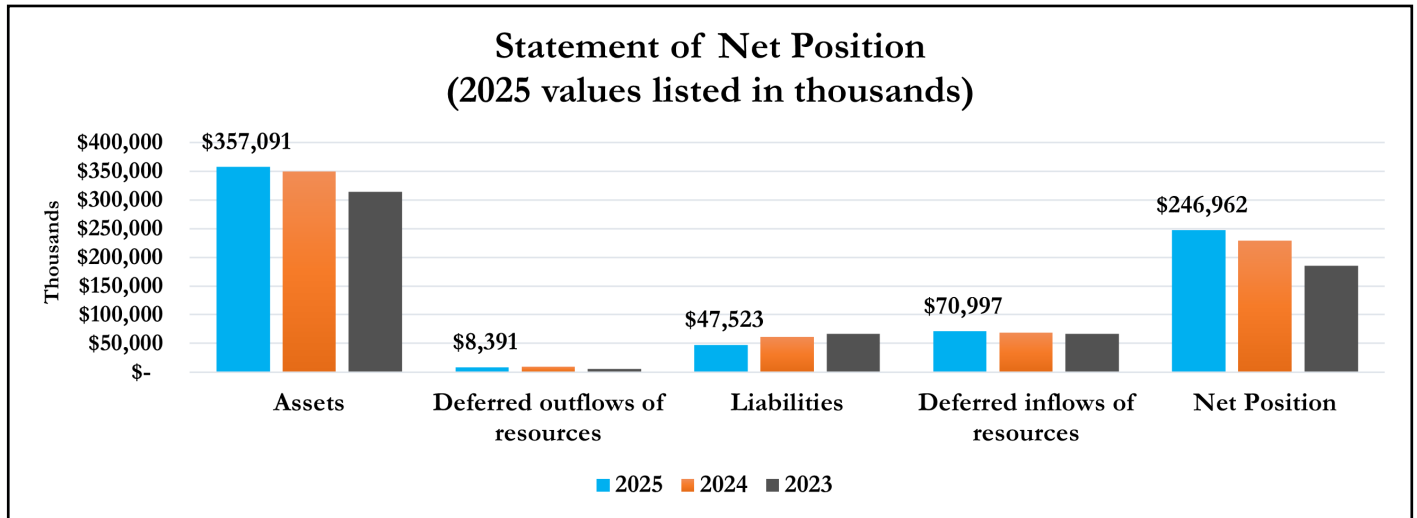
Net position may serve as an indicator of a government’s financial position. The assets and deferred outflows of resources exceeded the liabilities and deferred inflows of resources by \$246,961,678, also called the net position. The largest portion of the county’s net position (74%) reflects its investment in capital assets (e.g. land, infrastructure, buildings, intangible software, and machinery and equipment) less any related debt used to acquire those assets that is still outstanding. Compared to FY24, liabilities decreased by \$13.5 million in

FY25. 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, from \$229,158,067 in FY24 to \$246,961,678 in FY25, which is an increase of \$17,803,611 during the current fiscal year compared to an increase of \$43,565,002 in 2024. Operating grants and contributions remained high compared to prior years due to intergovernmental funding to address

ARPA stimulus funding and opioid settlement funding. At the end of the current fiscal year, Scott County is able to report positive balances in all three categories of net position for governmental activities. The same situation held true for the prior fiscal year.

Total business-type activities (MEDIC EMS and Glynn’s Creek Golf Course) net position increased by \$695,610 in FY25 due to continuing operations for the year.



MATCHING THE BUDGET TO THE RESULTS

Scott County adopts a balanced budget in the General Fund to fund sixteen departments and multiple authorized agencies. Each department is responsible for supporting citizen services and/or internal functions. To reflect on these actions, departments develop annual outcomes upon which they report. Capital and departmental plans support the county’s strategic goal and overarching plans.

The budget is a collaborative process developed multiple months before the

start of each fiscal year. The county intentionally includes departments, authorized agencies, the Board of Supervisors (BOS), 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 amends its budget once a year to provide flexibility in meeting those outcomes. To view the FY25 budget BFOs, refer to pages 172 to 383 of the [FY25 Budget Book](#) or scan the QR

code below.

To provide current and future flexibility, the county relies on the budget plan, interim reporting, the available fund balance, and direction from department heads and the BOS. As of June 30, 2025, the county held a 20% reserve of annual general fund expenditures for future use and funding. This provides continued flexibility moving into FY26.



EXPLORING BEYOND CITIES

PIONEER VILLAGE PROVIDES IMMERSIVE EXPERIENCES

While the earliest buildings on site originate from the 1860s and 1870s, the Dan Nagle Walnut Grove Pioneer Village known today was established in 1969 to depict early settlement life in rural Scott County. A number of buildings, including a cobbler shop, soda fountain, saloon, blacksmith, and fire station. Additionally, on property is Olde St. Ann's Church, a popular wedding venue originally built in 1853 and renovated throughout the 1900s.

From June to August every summer, Scott County Conservation hosts the Young Pioneers Day Camp, an 8-week long summer camp for children ages 6 to 12. Weekly activities include themed field trips, Scott County Library System Bookmobile stops, creek stumping, hiking, cookouts, and pool / lake time. Education topics at the camp include wilderness survival skills; pollinators; rivers, lakes, and streams; Native Americans; and pioneer lifestyle.



Live demonstration in the Pioneer Village Blacksmith Shop during Labor Day Fall Festival

Major events are hosted annually in Pioneer Village, including Heritage Days during Memorial Day weekend, Labor Day Fall Festival Days, and the Annual Christmas Walk. These events are kept affordable to the public, with admission only a couple dollars. Craft booths; local musicians; food vendors; live spinning, weaving, and blacksmith demonstrations; petting zoos; and more are included at each of these events. Site Coordinator Susan Laures states, "It's such a unique place. Anything can happen at any time."

Visit www.scottcountyiowa.gov/conservation/pioneer-village or scan the QR code to the right for more information on events and to read about the history of Pioneer Village.



From left to right: a group of campers at 2024 Young Pioneers Camp, volunteer Margaret displays handmade crafts, volunteer Dennis demonstrates spinning, and Olde St. Anne's Church, courtesy of the Scott County Conservation Department.

DISCOVERING LOCAL NATURE

WAPSI RIVER ENVIRONMENTAL EDUCATION CENTER AND DAVENPORT COMMUNITY SCHOOL DISTRICT



During FY25, the Wapsi River Environmental Education Center Naturalists emphasized, and even added, environmental education programming for the Davenport Community School District (DCSD). DCSD initiated a new **School of the Wild** pilot program with Walcott and Sudlow Intermediate 6th graders. School of the Wild is a statewide initiative to increase outdoor learning experiences for elementary and middle school students across Iowa. The University of Iowa’s College of Education—in partnership with Iowa schools, County Conservation Boards, and many other local conservation organizations across the state—worked together to bring School of the Wild to students. School of the Wild strives to provide

all students with a meaningful, outdoor learning experience that develops a sense of awareness and appreciation for the natural world and, in turn, leads them to act with positive stewardship for all things wild. “Every creature, great or small, has an intrinsic, innate value in and of itself. Mother Nature doesn’t need us, but we need Mother Nature,” stated Dave Murcia, the Naturalist Program Manager with Scott County Conservation. “So when it comes down to clean water specifically, we are the one animal on this planet that pollutes its own environment.” Students walk away from the School of the Wild program with better knowledge of how to care for the environment.

Partners from the University of Iowa, the Iowa Department of Natural Resources, and Scott County Conservation Wapsi River Center Naturalists conducted programs at West Lake Park for 436 Walcott 6th graders (in four days), and 1,012 Sudlow 6th graders (in four days)! Programming also included all DCSD 2nd graders, and 992 students visited the Wapsi River Center throughout 15 days! Wapsi River Naturalists also conducted **Adventure Education** programming with DCSD at West Lake Park for 68 North High and Central High School upperclassmen.



Scott County Conservation Naturalists Becky Baugh (left most) and Clarah Buhman (right most) educated over 250 people during various programs in February 2025, covering topics such as birds of prey, foraging, hiking, and cast iron cooking on a campfire.

AWARDS, DISCLOSURES, & CREDIT RATING

Scott County Receives PAFR Award for 9th Year

The 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 that ended June 30, 2024. This 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 agency must publish a PAFR whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. This award is valid only for a period of one year. Scott County believes this current report continues to conform to the Popular Annual Financial Reporting requirements, and they are submitting it to GFOA to determine its eligibility for another award.

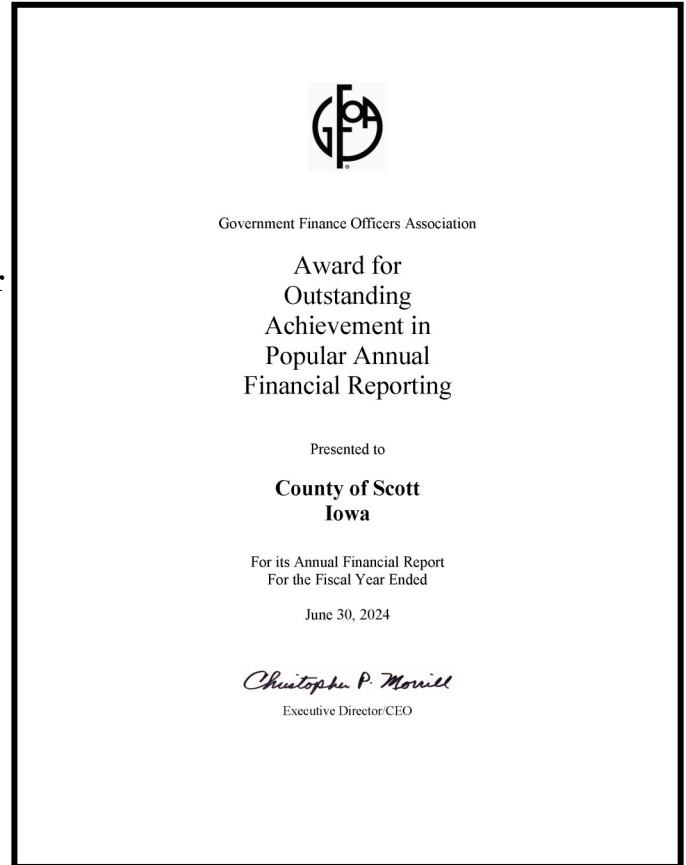
Report Disclosures

The Statement of Activities and Statement of Net Position are prepared on the accrual basis of accounting for the fiscal year that ended June 30, 2025. Information summarized on these pages is from the Financial Section of the Scott County Annual Comprehensive Financial Report (ACFR), which 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 component units (Emergency Management Agency (EMA), Public Safety Authority (PSA), Scott County Library System (SCLS), and Scott County Emergency Communications Center (SECC)).

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, saving taxpayers' money.

THANK YOU TO THE PARTNERS OF SCOTT COUNTY



GLOSSARY OF TERMS

WHAT YOU NEED TO KNOW TO GET THE MOST OUT OF THIS PAFR

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 fund balance is permitted to fund non-recurring expenditures.

Budgeting for Outcomes (BFO) – A budgeting process that monitors, through identified services levels, the results citizens want to achieve and focuses on outcomes or future conditions the government wants to achieve.

Deferred Inflow of Resources – The amount of assets that has been recognized but the related revenue has not been recognized since the assets will not be collected within the current year or expected to be collected soon enough thereafter to be used to pay the liabilities of the current year. This 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.

FTE – Full Time Equivalency (FTE) of staffing.

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.

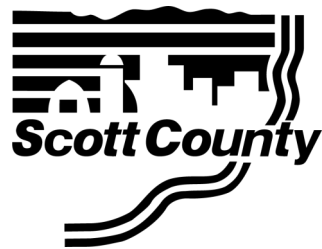
Rollback – The reduction of taxable value of property as computed annually by the State of Iowa.

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

NOTICE

To request a paper version of this PAFR, contact us by phone at 563-326-8702 or email us at admin@scottcountyiowa.gov. 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> or by scanning the QR code to the right.





PROFESSIONALISM • RESPONSIVENESS • INVOLVEMENT • DEDICATION • EXCELLENCE

Contact Scott County

563-326-8611

www.scottcountyiowa.gov

Open Monday through Friday, 8:00 am to 4:30 pm
Closed on weekends and federal holidays

Some offices may be open by appointment only. Please call or check the Scott County website first to confirm.