



# Scott County, Iowa

## Popular Annual Financial Report Fiscal Year Ended June 30, 2017

**"The most splendid achievement of all is  
the constant striving to surpass yourself  
and to be worthy of your own approval"**

**Trisha B  
Health Department**

# SCOTT COUNTY, IOWA

## POPULAR ANNUAL FINANCIAL REPORT

We are pleased to present Scott County Popular Annual Financial Report (PAFR) for the fiscal year ending June 30, 2017. 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.

Scott County started a new  
**Strategic Plan** designed to  
address



- 1) Financially Responsible County Government;
- 2) Local and Regional Economic Growth;
- 3) High Performing Organization = Exceptional County Services;
- 4) Great Place to Live by 2022.

**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.

### The P.R.I.D.E. Philosophy

PROFESSIONALISM-RESPONSIVENESS-  
INVOLVEMENT-DEDICATION-EXCELLENCE

P.R.I.D.E. been part of the Scott County culture for 30 years. As we move toward our 2022 goals and our vision for 2032, we invite you to join us on our journey. (See more on page 6)

**Board of  
Supervisors** 2

**Elected Officials** 3

**PRIDE Philosophy** 6

**Budget Pages** 9-12

**Contact Us** 16

	<b>Scott County: Strategic Plan</b> 2017-2022-2032	
<b>VISION 2032</b>		<b>GOALS 2022</b>
SCOTT COUNTY 2032 is a <i>GREAT PLACE TO LIVE</i> and a <i>GREAT PLACE FOR BUSINESS.</i>		Financially Responsible County Government
SCOTT COUNTY 2032 is a <i>SAFE COMMUNITY,</i> a <i>HEALTHY COMMUNITY</i> and a <i>LIVEABLE COMMUNITY FOR ALL.</i>		Local and Regional Economic Growth
		High Performing Organization = Exceptional County Services
		Great Place to Live
<b>POLICY AGENDA 2017</b>		<b>MANAGEMENT AGENDA 2017</b>
<b>Top Priority</b>		<b>Top Priority</b>
SECC Radio System Commercial Backfill/Equalization Strategy and Plan Comprehensive Salary and Benefits Study Mental Health Funding: Policy Strategy Emergency Management Plan		Management/Employee Succession Planning/Program Risk Management Policy: Update Business Continuity of Operation Plan Fleet Management Plan
<b>High Priority</b>		<b>High Priority</b>
Lead Abatement County Economic Development Policy, Role, Incentives, TIF Audio/Visual Recording Industrial Park Development Trail Connectivity Plan Future Land Use Map Rural Residential/Building Ordinance/Guidelines		Credit Card Policy/Process Purchase Card Vendor Procurement Election Equipment and Space Parks Master Plan: Update
<b>Moderate Priority</b>		<b>SCOTT COUNTY GOVERNMENT: MISSION</b>
Core County Service Inventory/Report Healthcare Cost Containment Strategy County Campus Security Audit/Plan		SCOTT COUNTY GOVERNMENT is dedicated to Protecting, Strengthening and Enriching our Community by delivering Quality Services and providing Leadership with P.R.I.D.E.

# 2017 Scott County Board of Supervisors

**Chair**

**Carol Earnhardt**

**Sworn in 1/11**



**Vice-Chair**

**Tony Knobbe**

**Sworn in 1/17**



**Supervisor**

**Ken Beck**

**Sworn in 1/17**



**Supervisor**

**Diane Holst**

**Sworn in 1/15**



**Supervisor**

**Brinson Kinzer**

**Sworn in 1/15**



The duties of the Board of Supervisors are primarily administrative; however, it also exercises various executive, legislative, and judicial powers. Some of the functions of the board include levying taxes for the purpose of raising revenue for the County, adopting a budget, appointing Board and Commission members, approving licenses and zoning, and acting as a policy-making body for the County. The Board of Supervisors meets bi-weekly in the Scott County Administrative Center Board Room.

Look for employee quotes  
throughout this 2017 PAFR

“What’s your definition of PRIDE?”



**Like the saying goes:**

**“anything worth doing is worth doing well”**

**Your work is a manifestation of YOU.**

**Have PRIDE in what you do.**

**Debbie D**

**FSS**



Chief Judge Marlita Greve swearing in  
Supervisor Knobbe (above)  
and Supervisor Beck (below)  
January 2017





# Scott County Elected Officials



**Mike  
Walton  
Attorney**

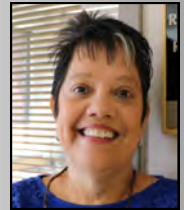
The Scott County **Attorney's Office** serves in civil matters as legal counsel for the Scott County Board of Supervisors and all county officers and agencies. The County Attorney's Office also serves in criminal matters as chief prosecutor for the State of Iowa in Scott County.



**Roxanna  
Moritz  
Auditor**

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 570 part time and full time employees, 120 seasonal employees, and 320 poll workers during general elections.

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. This office also issues hunting and fishing licenses and titles recreational vehicles.



**Rita  
Vargas  
Recorder**



**Tim  
Lane  
Sheriff**

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.**

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.



**Bill  
Fennelly  
Treasurer**



# Secondary Roads Highlight

## WHY ALL THE FLOWERS???

The pictures of flowers and vegetation within this PAFR will give you a visual of the success of the Integrated Roadside Vegetation Management Program. The IRVM Steering Committee, established July 27, 2015, was instrumental in developing Scott County's IRVM program and remains active. Its main purpose is to assist in the planning and implementation of Scott County's roadside management efforts.

### **The IRVM Mission:**

To create public awareness and provide safe, ecologically diverse, environmentally integrated and aesthetically pleasing roadsides.



### **The IRVM Vision Statement:**

We are committed to preserving our rich ecological past. Striving to conserve our natural resources, restore ecosystem services and protect our environment.

To read the IRVM Plan check out this link:

<https://www.scottcountyiowa.com/roads/irvm/plan>



**Presenting a positive attitude and providing the best customer service to the citizens of Scott County and treating all county employees with respect... like family.**

**Chad C - Sheriff's Office**





# Non-elected Departments within Scott County

The Board of Supervisors hires a County Administrator who oversees the day-to-day operation of the appointed County department heads. The County Administrator also works with the elected department heads to make sure the County runs smoothly.

**Administration:** The Administration Department serves as the principal advisor to the Board of Supervisors and acts as a liaison between the Board and other county departments. They also represent the Board in dealings with other governmental agencies.

**Budget & Administrative Services:** Part of Scott County Administration, the function is to analyze, report, assess and recommend the financial budget, reporting and services for Scott County. The department prepares the annual budget, the comprehensive and popular annual financial reports, quarterly reporting, grant monitoring, indirect costs reports, Enterprise Resource Planning and policy review.

**Community Services:** This office provides a variety of services and programs including Protective Payee Service, Tax Suspension, General Assistance Programs and provides a resource for veterans and their families with Veterans Affairs Commission, Veteran Assistance and Services. Scott County is part of the Eastern Iowa MH/DS Region providing Mental Health and Developmental Disability Services.

**Conservation:** Provides recreational activities for the citizens of Scott County and the general public by acquiring, developing, operating, and preserving the historical, educational, environmental, recreational and natural resources of the County.

**Facility and Support Services:** FSS's role is to support those "front-line" agencies and departments that provide direct service and interaction with their ultimate customers, the citizens of Scott County. Services provided: Facilities Management, Print & Mail Services, Building Maintenance, Custodial Services, Records Management, and Vehicle Pool Services.

**Health:** The Scott County Health Department promotes, protects, and preserves health through leadership, service, education and partnerships. They provide Clinical Services, Environmental Health Services, Public Safety Services & Programs, and Community Relations Information & Planning.

**Human Resources:** This office is responsible for overall development and administration of the County policies and programs, recruitment, EEO, wage and salary administration, labor relations, employee development, benefits and organizational development, among other things.

**Information Technology:** I.T. is a technical resource for the county and has primary functions of applications, technical infrastructure, geographic information systems and web. I.T. supports a collaborative work environment and provides dependable and efficient data and voice services for the County and various related agencies. \*\* See Box Below for GIS info

**Juvenile Detention Center:** JDC is a 16 bed co-ed facility, but the structure provides more than short-term confinement. The philosophy is to challenge youth to take responsibility for the thinking/behavioral patterns that brought about their placement, and to explore areas of growth and change needed to assure that they will not be detained again

**Planning & Development:** P&D is responsible for the current and future land uses in all unincorporated areas of Scott County.

**Secondary Roads:** This department is responsible for the construction and maintenance of all 564 roads & 120 bridges under the County's jurisdiction.



Having integrity in the way that you conduct yourself both inside and outside of work.  
Representing the County in a positive manner. Ethan R - Sheriff's Office

## What is GIS?

A Geographic Information System (GIS) helps visualize, question, analyze, and interpret data to understand relationships, patterns, and trends.

GIS tools enhance communication, efficiency, decision making and record keeping. A complete GIS structure includes a computer system, data, processes, and personnel.

Scott County GIS has several hundred geodatabases of varied categories including addressing, land ownership, hydrology, elevation, imagery, transportation, cultural, demographic, land cover, environmental, government boundaries/districts, infrastructure, historical, etc.

## Who uses it? (just a sample!)

**Secondary Roads:** GIS for IRVM, Signs, Rock Maps, Culverts, and Drainage analysis

**Sheriff's Office :** GIS for Sex Offender, Patrol HQ Site Analysis, and Crime Mapping

**Conservation:** Lake Restoration, Emergency trail makers, and Park Mapping

**Health:** Well and Septic GPS, Childhood Lead Project

**Administration:** Public request for information and census

**Planning & Development:** Address assignment, Zoning & Land Use

**Attorney:** Court Exhibits

**Auditor:** Parcel Maintenance Support

**FSS:** Parking Maps, Evacuation Routes

# P.R.I.D.E



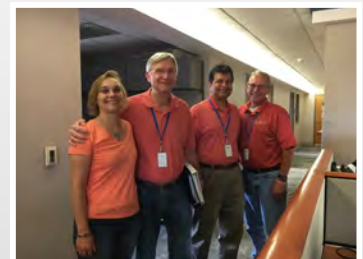
## P.<sub>R.I.D.E.</sub> PROFESSIONALISM

- Knowing the job
- Maintaining integrity
- Demonstrating respect
- Being responsible
- Setting high standard



## P.<sub>R.I.D.E.</sub> RESPONSIVENESS

- Getting the job done
- Listening and taking action
- Serving others promptly
- Being accountable



## P.<sub>R.I.D.E.</sub> INVOLVEMENT

- Working as a team
- Trusting each other
- Leading by example
- Fostering partnerships
- Being proactive
- Planning through collaboration



## P.<sub>R.I.D.E.</sub> DEDICATION

- Serving the community
- Believing in what you are doing
- Putting yourself into the job
- Maintaining a positive attitude
- Being determined to follow through



## P.<sub>R.I.D.E.</sub> EXCELLENCE

- Being the best
- Striving to reach our full potential
- Continuing to learn and improve
- Setting and achieving goals
- Willingness to take risks





# Health Department Highlight



In FY17 Scott County Health Department entered into collaboration with Augustana College to address childhood lead poisoning in Scott County. The project defined **three** main goals: determine the scope of lead contamination of residences in the county, re-engage partners in the community to address the issue, and develop means to fund efforts to eliminate the problem. Significant progress toward these goals has been made.

## Lead Poisoning

### Symptoms in Children

- Developmental delay
  - Learning Difficulties
    - Irritability
    - Loss of appetite
    - Weight Loss
  - Sluggishness and Fatigue
    - Abdominal Pain
    - Vomiting
    - Constipation
    - Hearing Loss
    - Seizures
  - Eating things, such as paint chips, that aren't food
- \*According to mayoclinic.org
- A mapping project that identifies areas where the hazard of lead poisoning exists is near completion. This information will be used to inform current or prospective homeowners and renters about whether their residence may place them at risk for lead poisoning, and provide guidance to clinicians to inform interventions.
  - Community groups, local government, and medical providers have become engaged in working to identify those at risk, provide testing, and develop infrastructure to eliminate the problem.
  - An effort by participants from local government, community stakeholder groups, businesses, and professional organizations to develop a revolving fund that will provide low or zero interest loans to those wishing to make their residences lead safe has begun.



**The only way to tell if a child is blood poisoned is to have his/her blood tested**

The Scott County lead poisoning program screening is **FREE** for children up to 6 years old!



# Department Successes

## Community Services

Scott County is part of the Eastern Iowa Mental Health and Disability Services Region.

**24-HR Crisis Line**

**1-844-430-0375**

## Planning & Development

Reviewed and issued 910 building permit applications within five working days of application, a 3.7% increase from 2016.

## Auditor

- The Elections Division conducted the 2016 general election, with a total turnout of 87,286, the **second greatest turnout** in Scott County history.
- The division processed 44,692 absentee ballots for this election. They recruited and trained 350 precinct election officials and absentee and special voter board members, and insured full public accessibility for 63 polling places.

## Recorder

- Electronically submitted documents for recording increased by 9%
  - Processed over 1,500 passports, an increase of 41% over prior year
- Installed computers in waiting area to aid in processing vital records

## Health

- Expanded HIV and hepatitis C testing and outreach in the community through increased partnerships and additional grant funded staff.
- Protected 1,620 children from vaccine preventable diseases through the health department's immunization clinic.
- Helped to begin a coalition of community partners to increase the awareness of Hands-Only CPR in Scott County.

The more people who know CPR, the more lives saved!!



## Juvenile Detention

78 residents completed the in-home detention supervision. Staff supervises juveniles through random phone calls and home visits.

This is an increase of 34 referrals over 2016

PRIDE for me means supporting my coworkers and the community to my fullest capability.

Sam S  
Information Technology

## Treasurer

Did you know \$445,302,018 was invested in short term investments, earning interest, before being distributed to local taxing bodies?

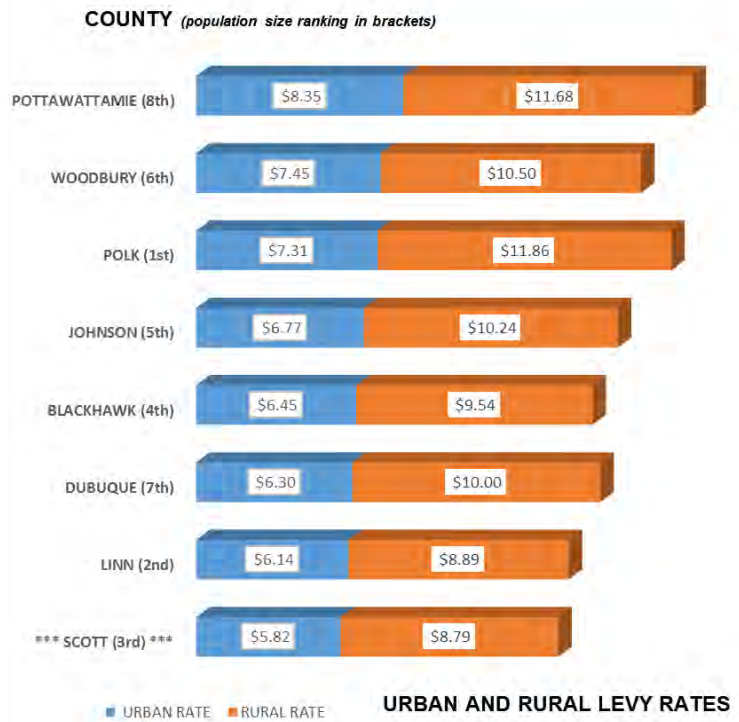
# Let's Talk Budget

## Tax Levy

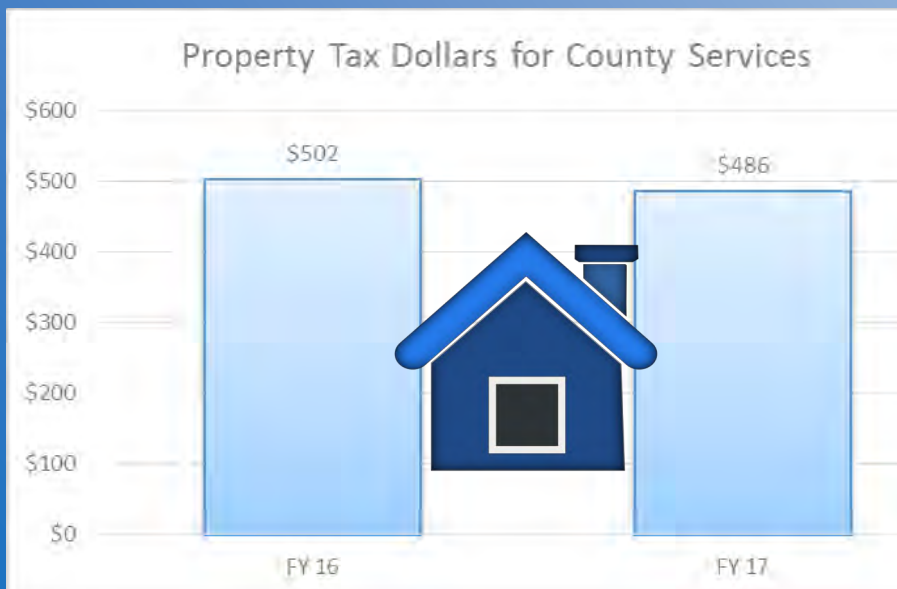
For FY 17, Scott County's urban and rural property tax rate was the **lowest of the eight largest counties in Iowa**. The FY 17 property tax per capita is \$286, compared to \$277 in FY 16.



### Urban and Rural FY 17 Levy Rates



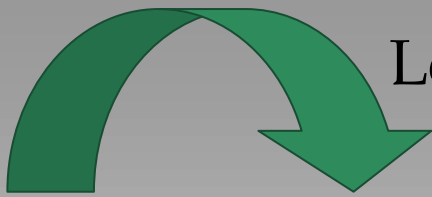
## County Taxes paid by Homeowner



For FY 17, County tax rates declined by \$0.18 per \$1,000 of taxable valuation to \$5.82. **This is the fifth consecutive year of a tax rate decrease.**

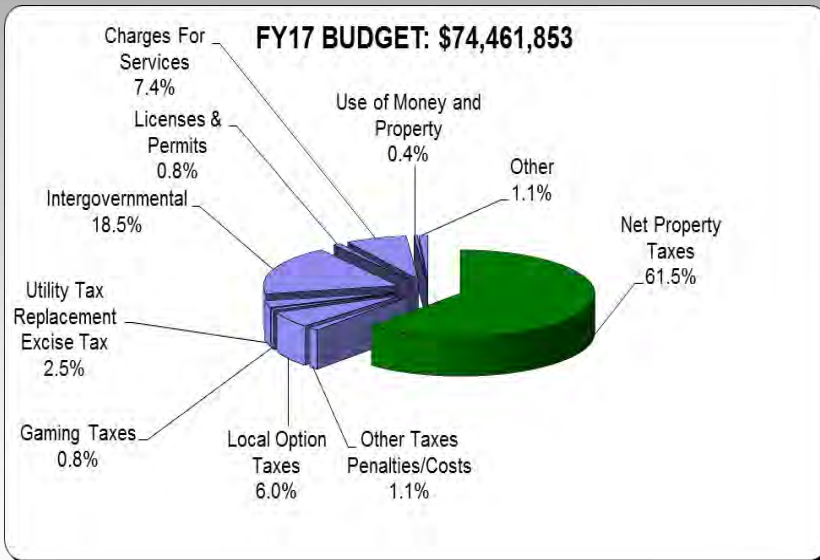
Residential taxable values decreased by 0.2% between FY 16 and 17. The chart to the left is based on a home assessed at \$150,000.





# Let's Talk How We Did

## Where the Money Comes From



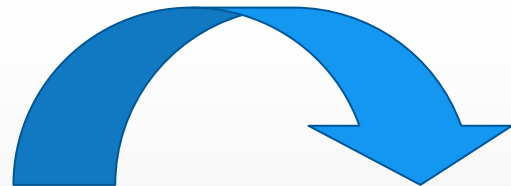
Fiscal Year 2017 Budgeted Revenues	FY17 BUDGET Rounded
Net Property Taxes	\$45,690,000
Other Taxes Penalties/Costs	850,000
Local Option Taxes	4,480,000
Gaming Taxes	560,000
Utility Tax Replacement Excise Tax	1,830,000
Intergovernmental	13,720,000
Licenses & Permits	630,000
Charges For Services	5,470,000
Use of Money and Property	280,000
Other	950,000
<b>TOTAL</b>	<b><u>\$74,460,000</u></b>

"Feeling good about the place you work, the work you do, and how you do it every day. Respecting your workplace, your boss and your co-workers. Doing the best you can each day for the customers you serve, whoever they may be.

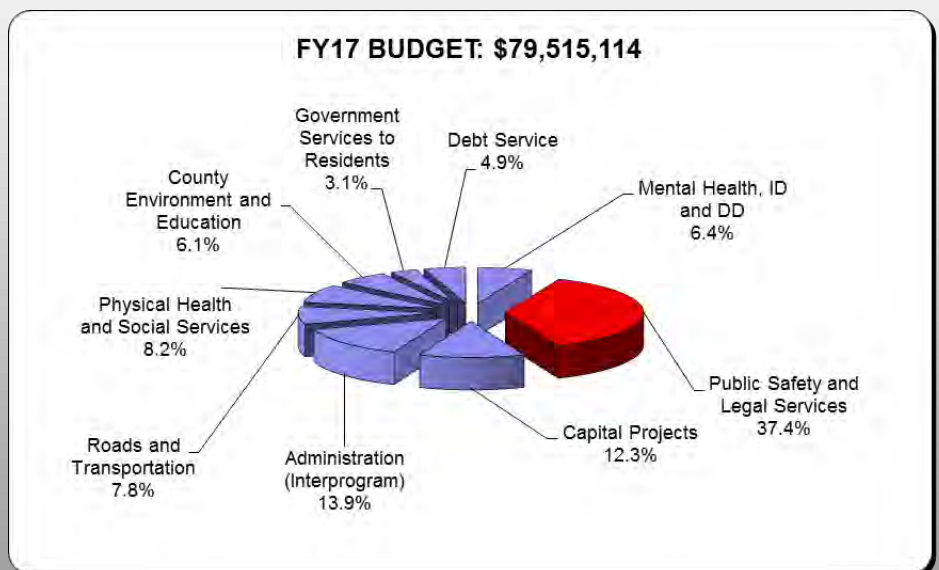
**Barb W**  
**Juvenile Detention Center**

Fiscal Year 2017 Budgeted Expenditures	FY17 BUDGET Rounded
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Mental Health, ID and DD	\$5,070,000
Public Safety and Legal Services	29,720,000
Capital Projects	9,780,000
Administration (Interprogram)	11,040,000
Roads and Transportation	6,200,000
Physical Health and Social Services	6,560,000
County Environment and Education	4,850,000
Government Services to Residents	2,430,000
Debt Service	<u>3,870,000</u>
<b>TOTAL</b>	<b><u>\$79,520,000</u></b>



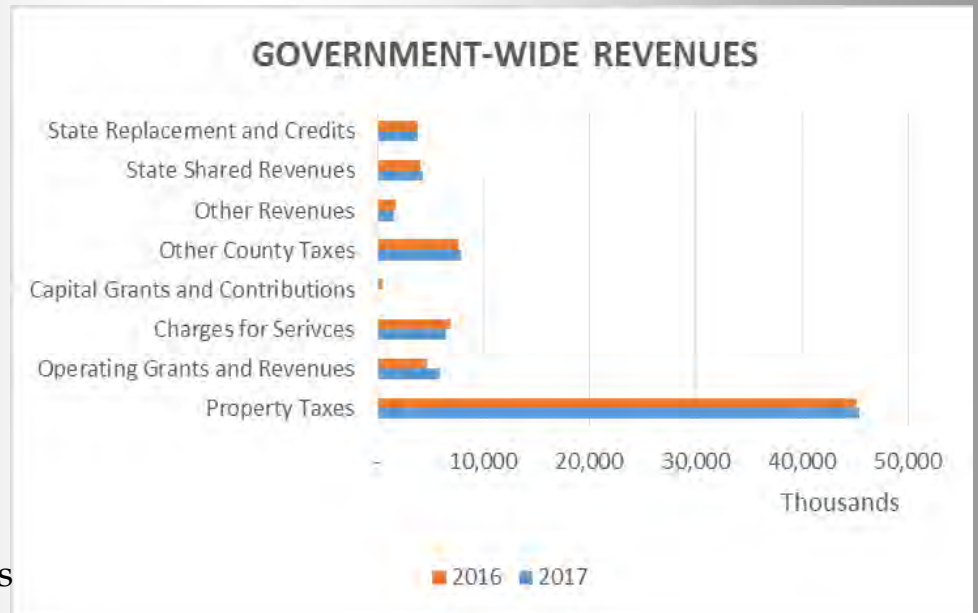
## Where the Money Goes



# Let's Talk How We Did

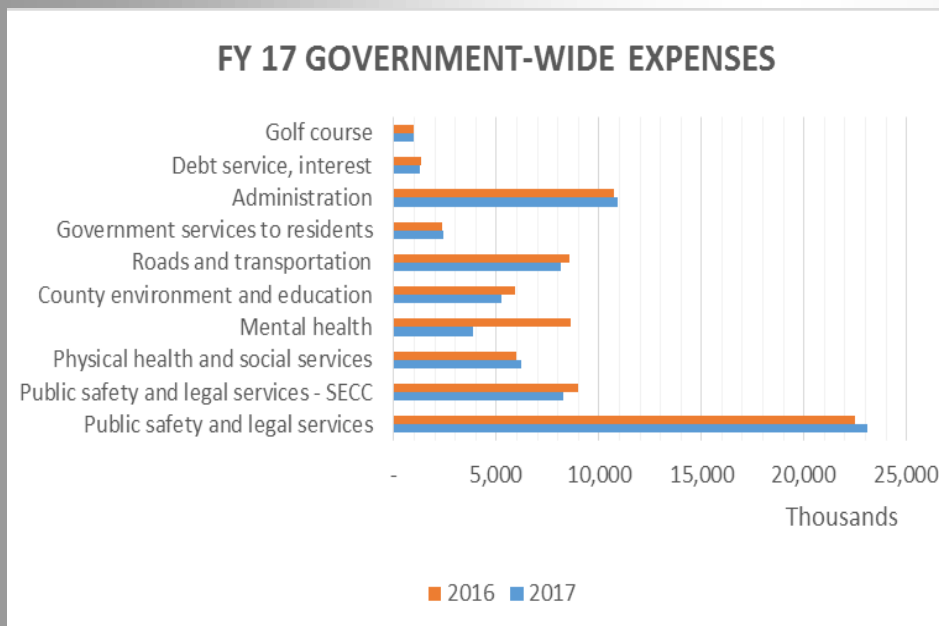
## Revenue Analysis:

The County revenues remained relatively flat at \$76,244,000 compared to \$75,422,000 in the prior year. Property taxes grew by 0.5%, while operating grants grew by 25.4%. The County received a distribution from the Eastern Iowa Mental Health Region in the amount of \$866,000 during Fiscal Year 2017. Other County taxes grew 2.7%, mostly from increased Local Option Sales Taxes. Charges for Services decreased 4.9%, mostly due to care-keep charges within the Jail.



## Expenditure Analysis:

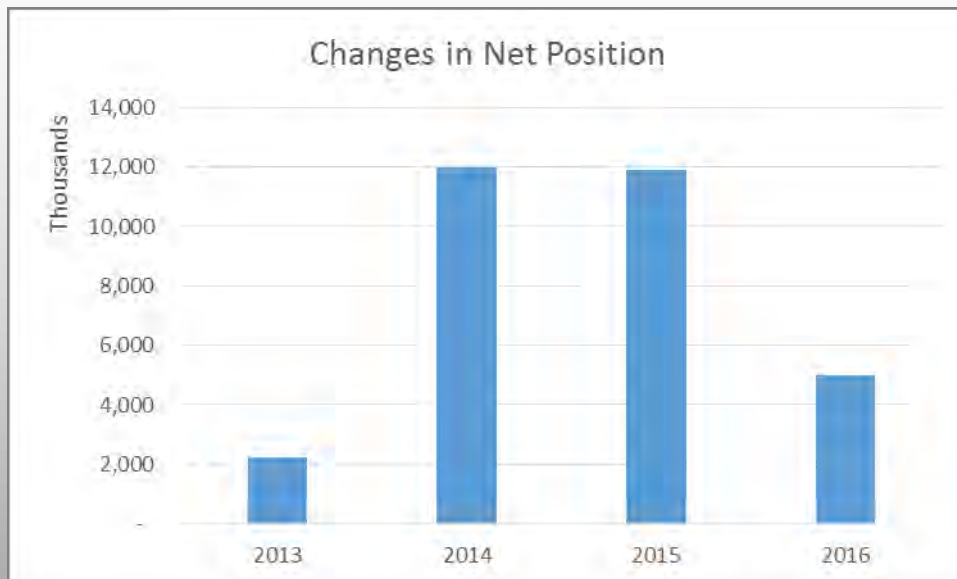
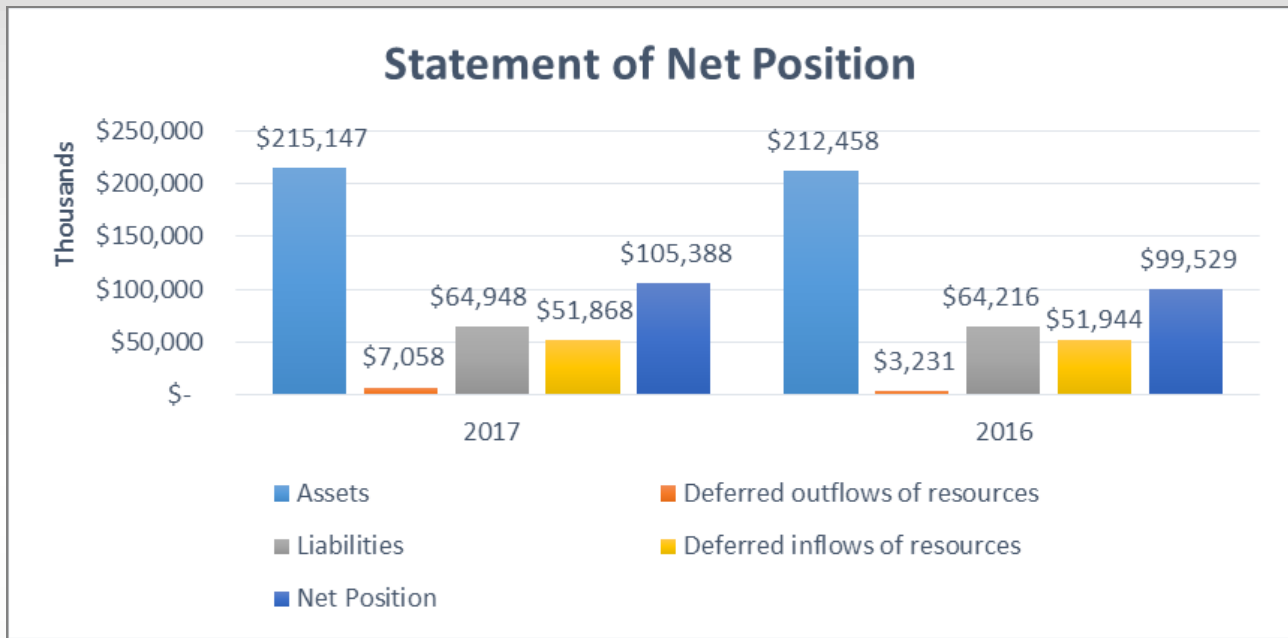
The County expenditures decreased \$5.5 million to \$70,386,000 from \$75,837,000, mostly within the Mental health function of the government. In Fiscal Year 2016, the County was required to contribute excess fund balance to the Mental Health Region in the amount of \$3.9 million. This did not occur in Fiscal Year 2017. Additional reductions occurred with the Roads and transportation due to reduced snow and ice removal, and Public safety and legal service – SECC reduction of non-capital maintenance costs.





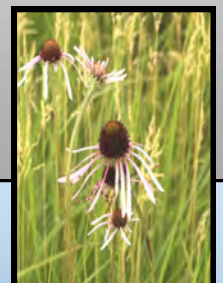
# Let's Talk Net Position

**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 \$105,388,000, or net position. The largest portion of the county's net position (83%) reflect its investment in capital assets (e.g. infrastructure, land, buildings, intangible-software, and machinery and equipment) less any related debt used to acquire those assets that is still outstanding. The total general obligation bonded debt decreased by \$3,385,000. The County uses capital assets to provide services to citizens; consequently, these assets are not available for future spending.



"Showing up and delivering my best everyday while still striving for constant improvement" Amber S

Conservation



# Quick Facts about Scott County, Iowa

## Top 10 Employers

1. Genesis Medical Center
2. Hy-Vee
3. Davenport Community Schools
4. Alcoa, Inc. (Arconic)
5. Oscar Mayer Foods
6. Tri City Communications
7. Isle Casino Hotel
8. Walmart
9. City of Davenport
10. John Deere Davenport Works

**Average  
Age  
37.6**

**September  
2017  
Unemployment  
3.78%**

**Median  
Household  
Income**

**\$52,209**

**Travel Time to Work  
for Scott County  
Residents:**

**18.7  
Minutes**

**Population Estimate**

**172,474**

**Scott County residents  
*increased* recycling by**

**61%**

**in less than a year  
supported by the new  
recycling center!**

\*\*\*\*\*

**The county issued  
lower interest debt to  
fund the facility.**



Use the link below to subscribe to a variety of over 35 County topics *including* meetings/agendas/minutes, Road Closure and Sheriff Office updates, and Conservation events. You can choose what interests you!



<https://public.govdelivery.com/accounts/IASCOTT/subscriber/new>

## PRIDE

"Good customer service,  
giving information as needed  
& going above and beyond to  
help the customer get to  
the correct department or  
answer their question"

Juli M

Treasurer's Office





# Quick Facts about Scott County Government

## Aa1

Scott County has an Aa1 rating with Moody's rating agency. By having this strong rating, the County is able to issue debt at a lower interest rate!

Scott County has received the **Distinguished Budget Presentation Award** from the Government Finance Officers Association (GFOA) for



# 22

**consecutive years!**  
**(1996-2017)**

# 478

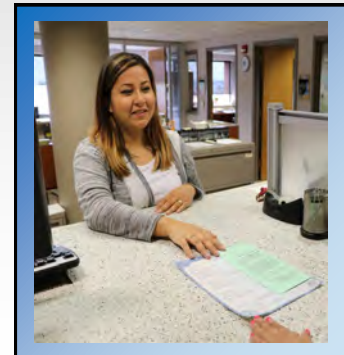
**Number of Scott County Full Time Employees (FTE)**



**Interested in being an election poll worker?**

- Be registered to vote
- Attend a School of Instruction
- Work one hour before the polls open and until close
- Be at the polling site for the duration of the election

- Hourly wage
  - Mileage reimbursement
  - Flexible placement
  - Short-term obligation
- &**
- Satisfaction from helping the voting**



It is our place in this world, as County employees, to act at the highest level of service by doing the right thing always. By caring for the right reason, listening with open hearts, judging not, responding honestly, and acting with our own bright light, we represent Professionalism at the true level.

**Dave M**  
**Conservation**

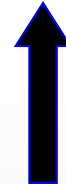
## Recorders Office



**# of Passports Processed:**  
**1,588**

**# of Marriage Applications Processed:**  
**1,061**

**# of Real Estate Documents Recorded:**  
**27,630**



## Health Department

**# of Inmate Health Contacts provided in the jail:**  
**35,538**

**# of Community-Based Tobacco Meetings:**  
**15**

**# of Health Inspections Completed:**  
**1,421**

# 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 Agency** – A recognized non-profit agency receiving County funding and following the County's required BFO budgeting requirements. The following are Scott County Authorized Agencies:

## **Bi-State Regional Commission**

To service as a forum for intergovernmental cooperation and delivery of regional programs and to assist member local governments in planning and project development.

## **Center for Active Seniors, Inc. (CASI)**

To provide services that promote independence and enrich the lives of older adults through socialization, health, wellness and supportive services.

## **Center for Alcohol/Drug/CADS**

To provide quality substance abuse education, prevention, assessment, treatment and referral services.

## **Community Health Care**

Quality health care for all people in need.

## **Durant Ambulance**

Emergency medical treatment and transport.

## **Emergency Management**

Provides county-wide preparedness, mitigation, response, recovery, detection, protection and prevention of natural or man-made disasters.

## **SECC**

To provide superior Public Safety Dispatch services in an efficient and accurate manner.

## **Humane Society**

Provide humane care and treatment for all animals entrusted to them, to care for homeless animals and protect those that are abused and neglected.

## **Library**

A mission to make available library materials and information in a variety of formats to people of all ages.

## **Medic Ambulance**

Improve the health, safety, and security of our community by providing high quality emergency medical services and healthcare transportation.

## **QC Convention/Visitors Bureau**

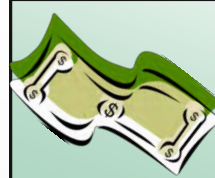
To enhance the quality of life and economic development for residents and visitors by marketing the Quad Cities region as an outstanding Midwest convention and tourism destination.

## **Quad Cities First**

Marketing the Quad Cities region to companies looking to relocate or expand in our market.

## **GDRC Greater Davenport Redevelopment Corporation**

Provides arms-length real estate transactions with privacy and confidentiality.



**Budget:** A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various County services.

**Debt Services:** The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**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. 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.

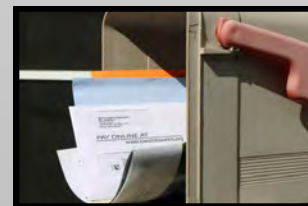
**GFOA:** Government Finance Officers Association of the United States and Canada

**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 et 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.



# Scott County Downtown Campus Offices



## Scott County Administration Center

600 W. 4th St. Davenport, IA 52801

### Administration

County Administrator,  
Mahesh Sharma  
[mahesh.sharma@scottcountyia.com](mailto:mahesh.sharma@scottcountyia.com)  
563-326-8702

### Auditor's Office

County Auditor, Roxanna Moritz  
[roxanna.moritz@scottcountyia.com](mailto:roxanna.moritz@scottcountyia.com)  
563-326-8631

### Board of Supervisors

[board@scottcountyia.com](mailto:board@scottcountyia.com)  
563-326-8749

### Budget & Administrative Services

David Farmer, Director  
[david.farmer@scottcountyia.com](mailto:david.farmer@scottcountyia.com)  
563-326-8651

### Community Services

Lori Elam, Director  
[lori.elam@scottcountyia.com](mailto:lori.elam@scottcountyia.com)  
563-326-8723

### Facility & Support Services

Tammy Speidel, Director  
[tammy.speidel@scottcountyia.com](mailto:tammy.speidel@scottcountyia.com)  
563-326-8738

### Health Department

Ed Rivers, Director  
[edward.rivers@scottcountyia.com](mailto:edward.rivers@scottcountyia.com)  
563-326-8618

### Human Resources

Mary Thee, Director &  
Assistant County Administrator  
[mary.thee@scottcountyia.com](mailto:mary.thee@scottcountyia.com)  
563-326-8767

### Planning & Development

Timothy Huey, Director  
[timothy.huey@scottcountyia.com](mailto:timothy.huey@scottcountyia.com)  
563-326-8643

### Recorder's Office

County Recorder, Rita Vargas  
[rita.vargas@scottcountyia.com](mailto:rita.vargas@scottcountyia.com)  
563-326-8621

### Treasurer's Office

County Treasurer, Bill Fennelly  
[bill.fennelly@scottcountyia.com](mailto:bill.fennelly@scottcountyia.com)  
563-326-8664

### Attorney's Office

County Attorney, Michael Walton  
[michael.walton@scottcountyia.com](mailto:michael.walton@scottcountyia.com)  
563-326-8600

### Information Technology

Matt Hirst, Director  
[matt.hirst@scottcountyia.com](mailto:matt.hirst@scottcountyia.com)  
563-328-3261

### Sheriff's Office

County Sheriff, Tim Lane  
[timothy.lane@scottcountyia.com](mailto:timothy.lane@scottcountyia.com)  
563-326-8625



## Scott County Courthouse

400 W. 4th St. Davenport, IA 52801



## Juvenile Detention Center

500 W. 4th St. Davenport, IA 52801

Jeremy Kaiser, Director  
[jeremy.kaiser@scottcountyia.com](mailto:jeremy.kaiser@scottcountyia.com)

## Other Scott County Offices



### Secondary Roads – Engineers Office/ Maintenance Facility

950 E. Blackhawk Trail  
Jon Burgstrum, County Engineer  
[jon.burgstrum@scottcountyia.com](mailto:jon.burgstrum@scottcountyia.com)  
563-328-4170



### Conservation

Roger Kean, Director  
[roger.kean@scottcountyia.com](mailto:roger.kean@scottcountyia.com)  
563-328-3280

### West Lake Park Headquarters

14910 110th Ave Davenport, IA 52804

### Scott County Park

18850 270th St. Eldridge, IA 52748

More locations can be found at:

<https://www.scottcountyia.com/conservation/parks>



### Patrol Headquarters

3206 S. 16th Ave. Eldridge, IA 52748

County Sheriff, Tim Lane

[timothy.lane@scottcountyia.com](mailto:timothy.lane@scottcountyia.com)

563-326-8625



## Outstanding Achievement in Popular Annual Financial Reporting

Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Scott County, Iowa for its Popular Annual Financial Report for the fiscal year ended June 30, 2016. 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 an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Scott County, Iowa has received a Popular Award for fiscal year ended 2016. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA to determine its eligibility for another Award.



Government Finance Officers Association

### Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

**Scott County  
Iowa**

For its Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2016**

*Jeffrey P. Brown*  
Executive Director/CEO

## 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, 2017. Information summarized on these pages is from the Financial Section of Scott County' Comprehensive Annual Financial Report (CAFR). The CAFR is prepared in accordance with Generally Accepted Accounting Principles (GAAP). Information is presented in greater detail in the CAFR, which is available from the Scott County Administration Office and online. The budgeted revenue and expenditures 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).

**Scott County, Iowa  
General Information  
Monday thru Friday  
8:00 - 4:30  
563-326-8611**

*Need more financial details?*

**Check out the Scott County**

## **Comprehensive Annual Financial Report (CAFR)**

We *invite* you to read our audited CAFR online at  
[www.scottcountyiowa.com/administration](http://www.scottcountyiowa.com/administration) for information on Scott County Finances.  
Questions can be directed to David Farmer, Budget & Administrative Services Director  
563-326-8651 or [david.farmer@scottcountyiowa.com](mailto:david.farmer@scottcountyiowa.com)