

Scott County, Iowa

Popular Annual Financial Report

Fiscal Year Ended June 30, 2016





**Scott County
Administrative Center**

600 W. 4th St.
Davenport, IA 52801



**Scott County
Courthouse & Jail**

400 W. 4th St.
Davenport, IA 52801

Other Department locations
can be found on our website

www.scottcountyiowa.com



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Popular Annual Financial Report

Scott County, Iowa presents its first ever Popular Annual Financial Report

We are pleased to present Scott County's *Popular Annual Financial Report* (PAFR) for the fiscal year ending June 30, 2016. 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 continues the strategic plan designed to:

- 1) **Extend Our Resources;**
- 2) **Improve Communications;** and
- 3) **Foster Healthy Communities.**

These **three themes** provided 21 individual goals to accomplish during the past two years. As the County accomplishes these goals, we continue to remain focused in our services areas of meeting and exceeding our mission.

Mission Statement: Scott County is dedicated to protecting, strengthening, and enriching our community by delivering quality services and providing leadership with PRIDE (see pg 3).

A few outcomes from the County's 3 strategic themes

Improve Communications: New Scott County Website

Scott County achieved a goal from the current strategic plan to **redevelop our website** to increase citizen understanding of services. County resources are now categorized into Government; Services; and Community. The website is now easily accessible on mobile devices, and new meetings, notices and activities are prominently featured. Visit our [website](#) today to sign up for email notices and connect with us through Facebook.

Extend our Resources: Ground Breaking for Sheriff Patrol Facility and Building Master Plan

A Groundbreaking Ceremony was held on May 24, 2016 for the **new Sheriff Patrol Headquarters Facility**. A number of Scott County Board Members along with Sheriff Conard took part in this ceremony. Scott County continues to redevelop internal workspaces as part of a building master plan. The largest redevelopment is the multi year refurbishment of the 1st floor of the Scott County Courthouse. Scott County provides the courtroom space to the Iowa Courts system. In all, 4 courtrooms were rebuilt with ADA, technology, security, and people traffic flow between offices.

Extend Our Resources; Improve Communications; Foster Healthy Communities:

The County is proud to be a chartering member of the **Q2030**, A regional action plan for growing and attracting talent and businesses, energized by a diverse and culturally rich community, inspired innovation and embracing lifelong learning. The plan was publicly rolled out on June 30, 2016 and the county continues to look forward to identifying and building *Cool Places, Creative People, Connection Region* and a *Prosperous Economy*.



2016 Scott County Board of Supervisors

Carol Earnhardt

Jim Hancock

Diane Holst

Brinson Kinzer

Tom Sunderbruch

Sworn in 1/11

Sworn in 1/97

Sworn in 1/15

Sworn in 1/15

Sworn in 1/05



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.

Scott County P.R.I.D.E. Statement

We Serve our Citizens with:

Professionalism

Doing it Right

Responsiveness

Doing it Now

Involvement

Doing it Together

Dedication

Doing it with Commitment

Excellence

Doing it Well

The Board of Supervisors

meets bi-weekly in the

Board Room of the

Scott County

Administrative Center

563-326-8749



Our Scott County Elected Department Officials

Attorney, Auditor, Recorder, Sheriff, Treasurer



Attorney – Mike Walton

[Attorney's Office](#) 563-326-8600, attorney@scottcountyiowa.com

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.

Attorney's office:

- prosecutes all indictable crimes such as murder, theft, kidnapping, robbery, burglary, sexual abuse, assault, arson, operating while intoxicated and many others.
- prosecutes non-indictable offenses such as traffic violations, simple assaults and thefts.
- represents the state in juvenile court including delinquency proceedings and children in need of assistance actions.
- represents the county in civil legal matters such as lawsuits and workers compensation claims. Counsels and advises the elected officials and departments.
- advises the police twenty-four hours a day, seven days a week and provides legal training to law enforcement and other agencies.



Auditor – Roxanna Moritz

[Auditor's Office](#) 563-326-8631, auditor@scottcountyiowa.com

As clerk to the Board of Supervisors, the Auditor's office prepares and maintains all official records of meeting minutes, Board voting records, resolutions, contracts, and correspondence. The office publishes records and other legal notices.

The Auditor acts as County Commissioner of Elections and administers all federal, state, and local elections that take place within the county. Responsibilities include voter registrations, absentee voting, recruitment of precinct election officials, printing and counting ballots, receiving nomination papers, financial disclosure documents, and notifying voters of elections. Join [Election Connection](#) to be emailed a list informing constituents of upcoming election activities and events; review the election calendar or sample ballots. You will find Election returns posted to the Auditor's webpage.

The Platroom is located in the Auditor's Office, The Platroom houses the property records for Scott County.

The Auditor's Office processes authorized payments for Board of Supervisors and associated agencies which are approved on a bi-weekly basis. Reports are posted online every other week and are listed by department and vendor. Payroll processes timesheets and prepared payroll for 570 part time and full time employees, 120 seasonal employees in the summer, and 320 poll workers during general elections.



Recorder– Rita Vargas

[Recorder's Office](#) 563-326-8621, recorder@scottcountyiowa.com

The Recorder's Office was created by the First Legislative Assembly of the Territory of Iowa in 1839 and is responsible for recording and maintaining official records effecting title to real estate.

The Recorder/Registrar issues marriage licenses, registers births and deaths, issues certificates on vital records and processes passport applications.

The Recorder's office also issues hunting and fishing licenses and registers and titles recreational vehicles; i.e., ATV's, Boats and Snowmobiles.

Certified copies of all records are available to the public. For your convenience, many forms issued by this office are posted at www.scottcountyiowa.com/recorder.



This office is located on the 2nd floor of the Scott County Courthouse. Check out the website for [frequently asked questions](#)



Voters Hotline:
563-326-8683



- R** • Reliable Information
E • Encouragement of Good Public Relations
C • Commitment to Quality
O • Open Mindedness
R • Recognition of Achievement
D • Diligent Environment
E • Equality of Service
R • Responsible Record Retention

The Scott County Recorder's Office can assist any U.S. citizen who meets the passport application requirements, with obtaining a U.S. passport, including the passport photo!



Ground Breaking for Sheriff Patrol Facility

May 24, 2016

The Scott County Treasurer's Office supports the PRIDE Philosophy *through*:

- S** • Skill
- E** • Efficiency
- R** • Reliability
- V** • Versatility
- I** • Information
- C** • Courteousness
- E** • Experience

Sheriff – Dennis Conard

[Sheriff's Office](mailto:sheriff@scottcountyiowa.com) 563-326-8625, sheriff@scottcountyiowa.com



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 and utilization of all available resources.

Patrol Division – The Patrol Division is responsible for patrolling the county's approximately 600 miles of roads located in an area that covers approximately 465 square miles. It includes the DARE Unit, Accident Investigation, K-9 Unit, Sheriff's Reserves, and private – public partnerships.

Civil Division – The Civil Division is responsible for serving civil paperwork in a timely manner, including crash reports, accident / incident reports, military records checks, evictions, fireworks permits, and weapon permits.

Corrections Division – Scott County Sheriff's office is responsible to provide safe, secure and constitutional detention of both sentenced and pre-trial detainees placed in the facility by the courts. The jail accommodates not only the county system, but the 7th Judicial District and adult and juvenile incarcerations.

Criminal Investigation Division – The division investigates crimes committed in Scott County and assist in registering sex offenders and ensuring they are compliant with their respective guidelines. Investigators are also assigned to the Metropolitan Enforcement Group and Gang Task Force.

Treasurer – Bill Fennelly

[Treasurer's Office](mailto:treasurer@scottcountyiowa.com) 563-326-8664, treasurer@scottcountyiowa.com



The State of Iowa Department of Transportation mandates the Scott County Treasurer and all other county treasurers as their agent to collect motor vehicle fees according to the Code (law) of Iowa. 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 distributes the taxes collected to each jurisdiction. Only 17% of the property tax bill is retained by the county, the remainder is allocated to cities, 39%, schools, 43% and other taxing districts, 1%.

To pay property taxes or renew vehicle registration online, go to www.iowatreasurers.org. Renewal forms and payments can also be sent through the mail or paid in person at our office in downtown Davenport, or Scott County General Store, co-located with the Iowa Driver's License Services.

Non-elected Departments within Scott County

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.



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. (See page 10)

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. (See page 9)

Health: The Scott County Health Department promotes, protects, and preserves health through leadership, service, education and partner ships. They provide Clinical Services, Environmental Health Services, Public Safety Services & Programs, and Community Relations Information & Planning. (See page 11)

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.



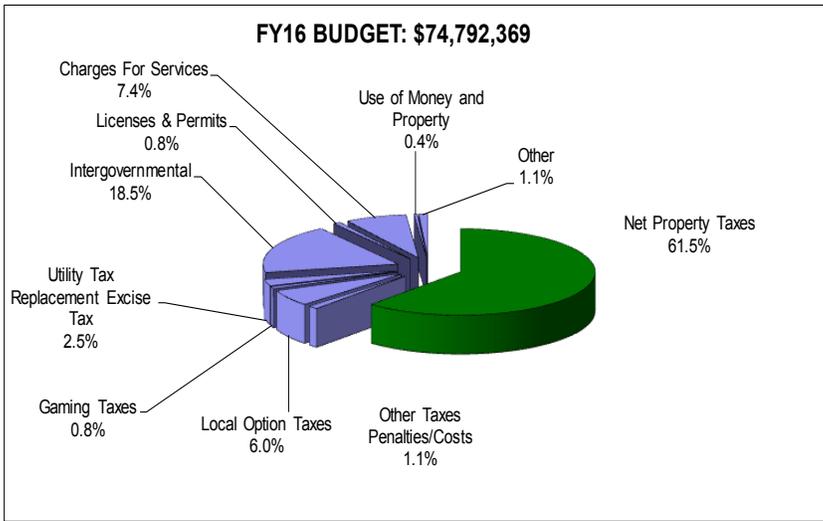
Juvenile Detention Center: JDC is a 16 bed co-ed facility, but the structure provides more than short-term confinement. The philosophy is to challenge youth to take responsibility for the thinking/behavioral patterns that brought about their placement, and to explore areas of growth and change needed to assure that they will not be detained again. (See page 13)

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.

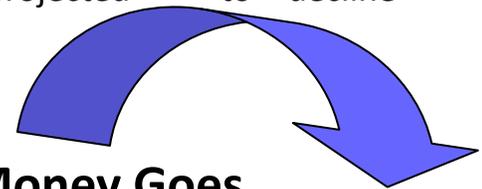


Where the Money Comes From

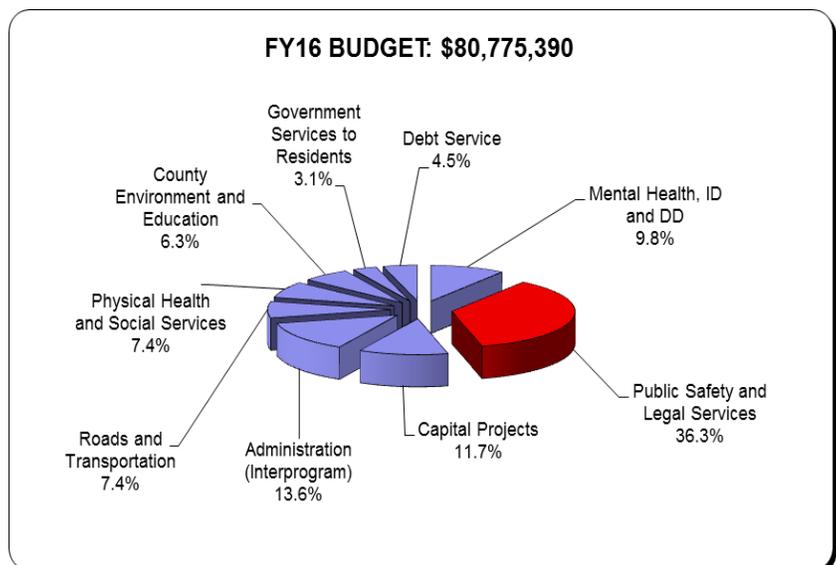


Fiscal Year 2016 <u>Budgeted Revenues</u>	FY16 BUDGET <u>Rounded</u>
Net Property Taxes	\$45,968,000
Other Taxes Penalties/Costs	866,000
Local Option Taxes	4,171,000
Gaming Taxes	535,000
Utility Tax Replacement Excise Tax	1,919,000
Intergovernmental	13,936,000
Licenses & Permits	634,000
Charges For Services	5,479,000
Use of Money and Property	181,000
Other	<u>1,104,000</u>
TOTAL	<u>\$74,793,000</u>

Above are the functional expenditures of the County. Scott County develops a balanced budget for the General Fund of the county. Included in the 2016 budget are functional Capital Project expenditures for the County's Space Utilization Master Plan funded through the use of fund balance. The Capital Projects fund balance was projected to decline by \$5.3 million.



Where the Money Goes



Fiscal Year 2016 <u>Budgeted Expenditures</u>	FY16 BUDGET <u>Rounded</u>
Mental Health, ID and DD	\$7,918,000
Public Safety and Legal Services	29,302,000
Capital Projects	9,415,000
Administration (Interprogram)	10,963,000
Roads and Transportation	5,991,000
Physical Health and Social Services	5,962,000
County Environment and Education	5,081,000
Government Services to Residents	2,535,000
Debt Service	<u>3,609,000</u>
TOTAL	<u>\$80,776,000</u>

Tax Levy

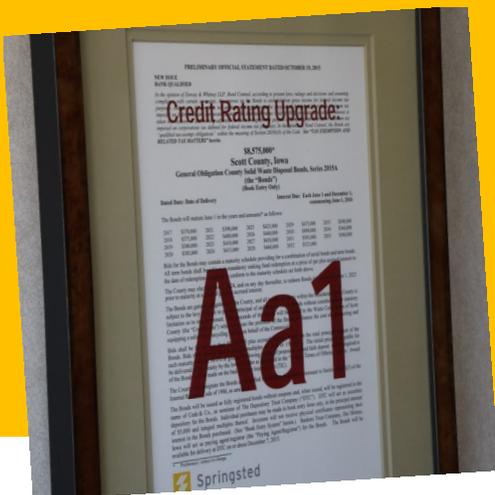
For FY 16, Scott County's urban property tax rate was the lowest of the eight largest counties in Iowa. Scott County had the second lowest rural property tax rate among the eight largest counties. The FY 16 property tax per capita is \$277, compared to \$284 in FY 15.



Financial/Budget Awards:

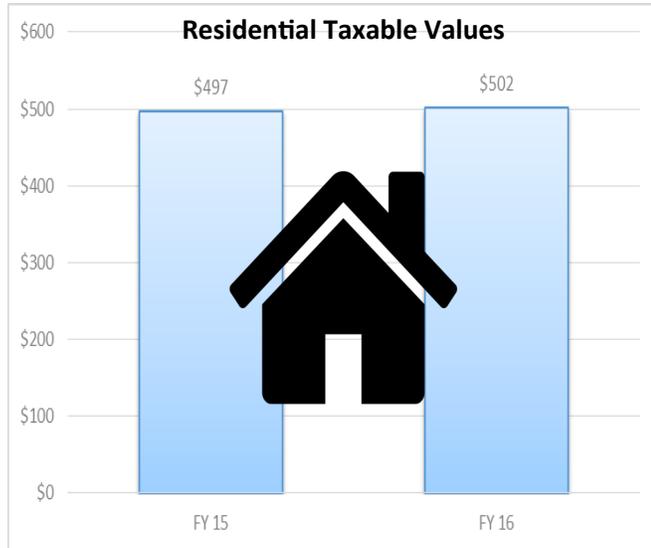
Moody's Investor Services has rated Scott County's general obligation bonds **Aa1**, the second highest possible, based on the county's sizeable and steadily growing tax base, healthy financial operations resulting in strengthened operation reserves, low debt burden with no additional borrowing plans, and moderate unfunded pension liability. Scott County joined two other counties in the state with **Aa1 credit rating** and two counties are rated higher at **Aaa**.

Scott County has consistently received recognition from the Government Finance Officer's Association for its budget presentation, 21 years, and financial reporting, 29 years.

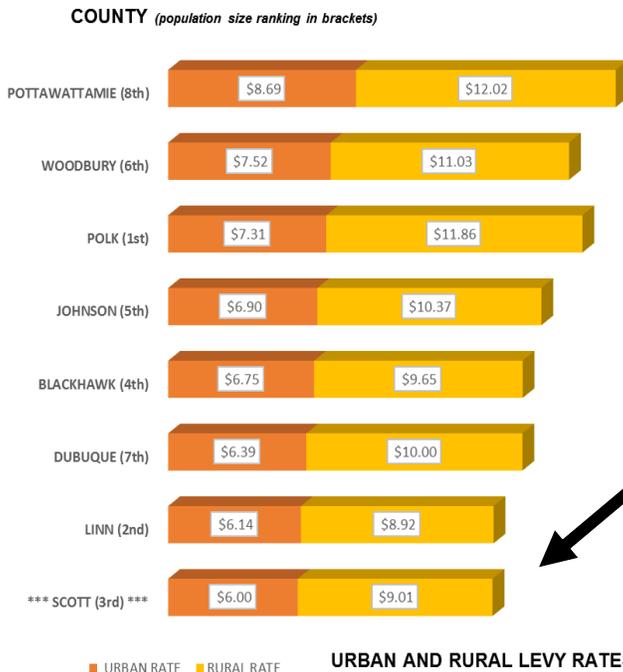


County Taxes paid by Homeowner

For FY 16, County tax rates declined by \$0.13 per \$1,000 of taxable valuation to **\$6.00**. This is the fourth consecutive year of a tax rate decrease. Residential taxable values increased by 3.21% between FY 15 and 16. The chart below is based on a home assessed at \$150,000.

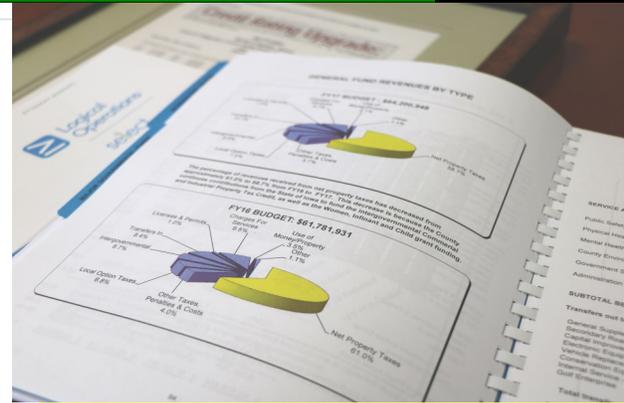
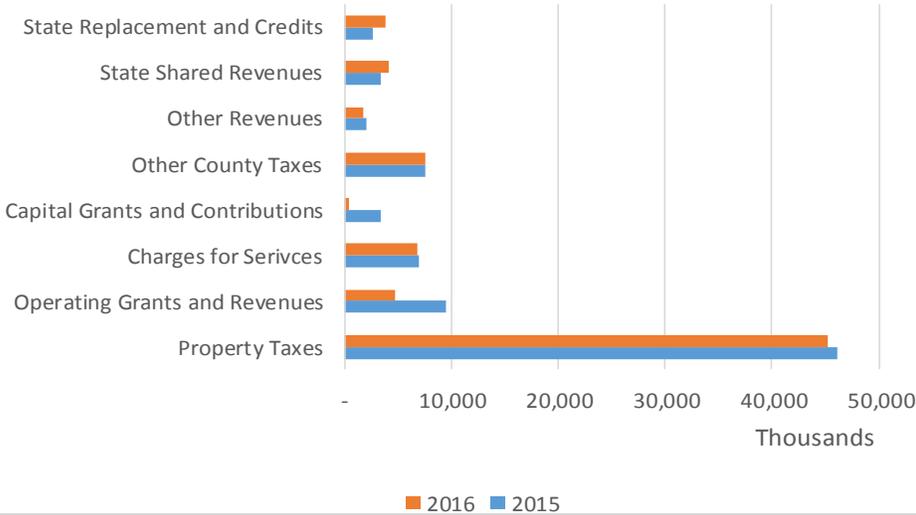


Urban and Rural FY 16 Levy Rates



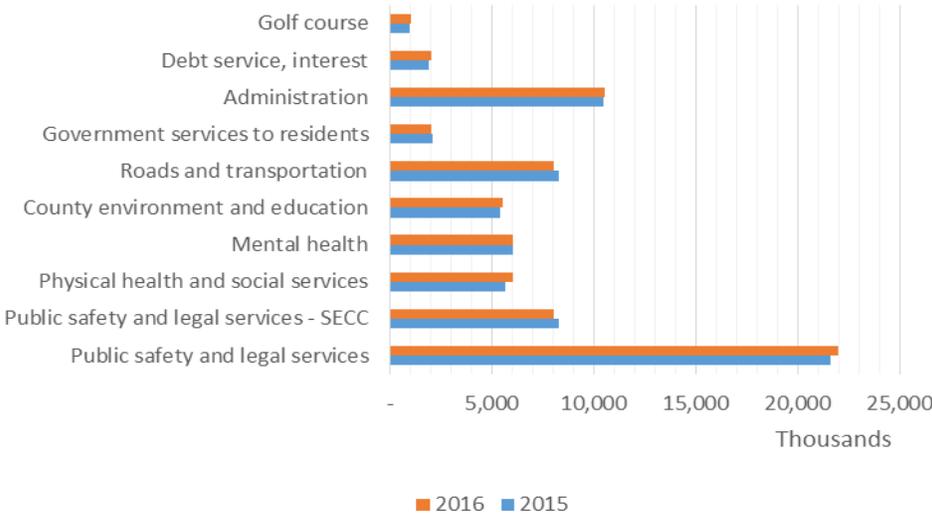
■ URBAN RATE ■ RURAL RATE URBAN AND RURAL LEVY RATES

FY16 GOVERNMENT-WIDE REVENUES

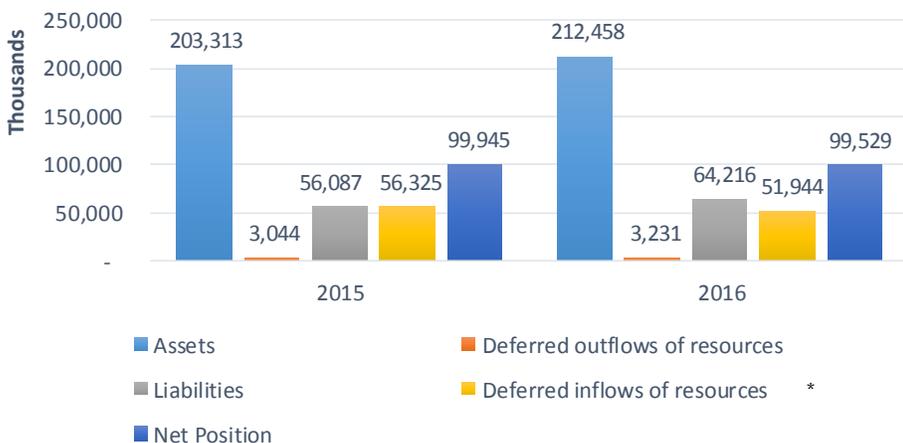


Net Position may serve as an indicator of a government's financial position. The assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$99,529,000, or net position. The largest portion of the county's net position (79%) reflect its investment in capital 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 increased by \$7,020,000 and will be repaid through a loan agreement with the Commission. These proceeds were loaned to the Scott County Waste Commission to fund Multi-stream recycling equipment and building renovations. The county uses capital assets to provide services to citizens; consequently, these assets are not available for future spending.

FY 16 GOVERNMENT-WIDE EXPENSES



Statement of Net Position



205,709	2,743,735	3,101,887	2,776,000
12,853	4,235,316	3,888,884	3,933,300
673,849	22,194	10,857,101	10,835,000
8,226	948,239	676,255	584,000
	2,280,066	1,395,383	1,539,000
	9,046	6,827	6,700
873,049	20,369,089	19,848,191	20,595,300

*See Glossary of Terms on page 15

Facility and Support Services Highlights

Courthouse

During the past fiscal year, and continuing into FY17, the first floor of the Scott County Courthouse has been undergoing a makeover, providing much needed renovations to the 7th Judicial Court Spaces.

Some of these improvements include:

- A new Magistrate Courtroom, located near the main entrance of the building. This new room has a capacity of 90, while the old room barely held 20 people, causing a regular overflow of people into the main hallway of the courthouse.
- New first floor Clerk of Court office and satellite location, directly outside of the new Magistrate Courtroom. Additional security measures were put in place for staff working in these areas, while allowing a better flow of customers in and out of the spaces. The satellite location is directly adjacent to the Magistrate Courtroom allowing people to pay fines before exiting the area.
- Design of the Magistrate Courtroom as well as Courtroom 1 and Courtroom 2, which were brought on line during FY16 included attention to ADA requirements, which had been lacking in existing Courtrooms. Also, a new prisoner video court system was deployed as part of Courtroom 1, which allows the Judge to run a court proceeding with an inmate in the jail while minimizing risk to staff and public that occurs when inmates are transported outside the secure perimeter of the jail.
- A new corridor was created that separates in custody individuals from the public, a much needed safety improvement.
- Construction on one additional large courtroom and jury room continues and the courtroom is expected to be operational in October 2016.
- New windows were installed in the entire building which will reduce outside noise while improving energy efficiency.

Sheriff Patrol Headquarters

Scott County held the official groundbreaking ceremony at the new Sheriff Patrol Headquarters, located in Eldridge, IA on May 24th. This new location is expected to be fully operation and occupied in April 2017. This building is centrally located with excellent access to Hwy 61 for North-South travel and I-80 for East- West travel across the county. The current Sheriff Patrol Headquarters location at 53rd and Tremont has been a problematic location both geographically and operationally for many years due to the limited size and location.

503 Scott Street

Scott County sold the downtown storage building that was located at 318 Ripley to the City of Davenport to make way for the renovations and new addition to the Davenport Central Fire Station. As a result we looked to relocate the needs of that building to a new location and finally determined that the property that we already owned at 503 Scott Street would serve our needs. After working with the residents of the Historic Gold Coast and the City of Davenport's Historic Preservation Committee, a design was agreed upon and new a building that houses lawn and snow removal equipment, as well as short term storage items and maintenance work space that is needed to serve customers in our campus buildings was constructed in that existing location.



Conservation Highlights

Scott County recognizes the importance of investing in the recreational infrastructure and natural resources of the county and its value to the residents. This quality of life enhancing results in positive economic impact and continues to produce long term impacts. Physical and social activities contribute to better fitness, well-being, and an improved outlook on life. Scott County has several areas to recreate throughout the year.

Scott County has the following initiatives on-going to improve our county:

Trail connectivity of communities and with other trails throughout the county is a strategic goal of the County Board to help further healthy lifestyles and promote tourism and economic development. County employees work with numerous groups to help develop concepts and plans to accomplish this goal.

With the completion of the **State's Lost Grove Lake**, we have seen a large increase in usage at this 1,700 acre Wildlife Management Area. As part of our ongoing partnership with the DNR, the Conservation Board is currently assisting with maintenance of the area. County personnel are also working with nearby towns and various agencies to promote this area.

Park Master Planning, based on public input, continues and will create park specific plans that will carry our park system into the next decade. To jumpstart this process, the Board of Supervisors recently approved an expanded five year capital plan for the Conservation Board that will fund a number of new facilities. These include: **additional cabins, a moderate all season lodge, and the development of a new campground to keep up with existing park user demand.** Additionally, we have many ongoing renovation projects which include: replacement of existing picnic shelters, renovations of the locker/restrooms at the Scott County Park Pool, and upgrades to several existing campgrounds.

The Conservation Board also recently completed a **Lake of the Hills Watershed Management Plan** in coordination with the Iowa Department of Natural Resources Lakes Restoration Program. This project will involve significant federal, state, and local funding to renovate all the lakes within West Lake Park, and encourage private landowners to implement practices designed to protect the lakes from sediment and improve the water quality throughout the watershed. This project will last a number of years, but will provide an improved fishery with superb recreational aspects for boating and swimming.

Natural resources are always considered as part of every operation. In the fall of 2016, **approximately 42 acres of prairie will be renovated and a mix of pollinator forbs and grasses will be planted to enhance our area.** We have also partnered with the county's Secondary Roads Department, along with a citizen task force, to implement the first Integrated Roadside Vegetation Management Program for the county.

DID YOU KNOW? Scott County Conservation has an environmental education center by Dixon that provides educational opportunities covering numerous topics. Learn to canoe, kayak, cross country ski, snowshoe, or make maple syrup in a variety of classes and activities held at the [Wapsi Center!](#)

For more information on Scott County Conservation, visit www.scottcountyiowa.com/conservation



Did you know there are approximately 60 weddings per year at the beautiful Olde St. Ann's Church??



Health Department Highlights

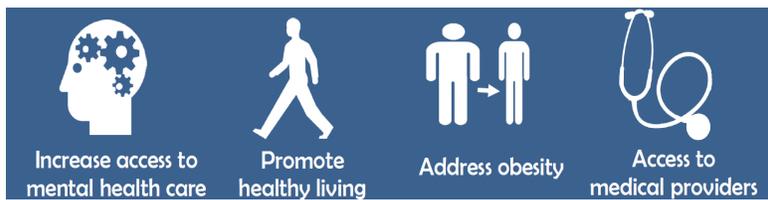
Public Health Preparedness is Community-Wide Health in Scott County

Providing a timely and appropriate response to community emergencies is a high priority at the Scott County Health Department. With that priority in mind, the Scott County Health Department worked with the Rock Island County Health Department to coordinate a mass clinic exercise on both sides of the river. This exercise was designed to test both health departments' ability to respond to an anthrax release that impacted residents of the Quad Cities. The overall goal of this exercise was to enhance the county's capability to respond to and recover from an event requiring mass medication distribution.

Scott County Health Department exercised the current Mass Clinic plan at the Mississippi Valley Fairgrounds. The Quad Cities Community Emergency Response Team (CERT), Retired Senior Volunteer Program (RSVP), and members of the community volunteered to be victims for the scenario. These volunteers went through each step of the clinic process going from the triage area where they were able to speak with a physician about the signs and symptoms of anthrax exposure, to the final nurse's station where individuals were able to pick up medications for their or their families' use. Engaging in this type of exercise allowed Scott County to enhance its abilities to respond to an emerging threat, secure medical materials, and distribute those materials to the impacted communities.

Public Health is Community-Wide Health in Scott County

The health of the community and its residents remains a top priority for Scott County. In the summer, fall and winter of 2015, community health partners within Scott County and neighboring Rock Island County, Illinois coordinated efforts to assess the health of the Quad Cities community and the people who live and work here. Data was gathered from a community-wide survey, a 900-person telephone survey, a variety of secondary sources, and a series of community stakeholder input sessions. This assessment of data informed a prioritization process undertaken by community partners to identify needs that currently have the greatest impact on the community. The wealth of data gathered is documented in the 2016 Community Health Needs Assessment Report.



Following a series of prioritization steps, **the following needs** were determined to have the greatest impact on Scott County: **access to mental health care** for youth, adults, and veterans; promoting

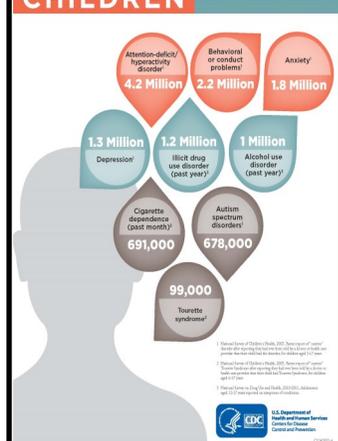
healthy living; **addressing obesity** in youth and adults; and **access to medical providers** for the under-insured, uninsured, or those with Medicaid health insurance. A series of focus groups, surveys, and in-person interviews gathered additional information on these needs and priority areas and strategies were created to form the 2016 Health Improvement Plan for Scott County and for Rock Island County. Partners in the community will implement activities within this plan in the next 3-5 years to help improve the health of Scott County, where residents continue to live, work, and play.

To view the full 2016 Community Health Needs Assessment and Health Improvement Plan reports

visit: <http://www.scottcountyia.com/health/community-assessments>



ESTIMATES OF U.S. CHILDREN with Mental Disorders





Sheriff Dennis Conard

A \$5.1 million new Patrol Headquarters is being built in Eldridge, off of Black Hawk Trail Road, with easy access to Highway 61 and Interstate 80, in a central location in Scott County.

Construction is expected to be completed in **Spring 2017**.



In fiscal year 2016, the Scott County Sheriff's Office handled 27,154 calls for service, made 2,142 arrests, investigated 3,100 cases and performed 1,767 motorist assists.



Sheriff's Office Highlights from FY2016

The Scott County Sheriff's Office is committed to protecting the lives and property of citizens. Scott County has the third largest Sheriff's Office in Iowa and is comprised of the following divisions:

Administration directs the divisions of the Sheriff's Office, oversees the Sheriff's Office technology and social media, ensures compliance of general orders, administers grant applications and reimbursements, and manages accounts payable and payroll.

Patrol Division provides uniformed patrol services as well as accident investigation, bomb squad, school resource officers, Emergency Services Team (EST), K-9 unit, DARE unit, Metropolitan Enforcement Group, Federal Gang Task Force and a Special Operations Unit.

Criminal Investigation Division conducts crime scene processing, follows up on crime reports, administers the sex offender registration, investigates violent crimes of domestic abuse, sex abuse and stalking and manages an internet crimes against children investigator.

Corrections Division is a direct supervision jail facility with 398 beds and is the only jail in Scott County. Scott County jail offers over 30 programs to inmates to try to help individuals once they are released from jail and to try to reduce the chances of an individual to re-offend.

Civil Division serves legal notices within the County, serves protective orders, conducts sheriff sales, enforces levies and garnishments, performs background checks and issues weapon permits. In fiscal year 2016, 5,284 weapons permits were issued to citizens in Scott County.

Bailiffs/Courthouse Security ensures the well-being of all visitors to the Scott County Courthouse and the Scott County campus and is responsible for transporting inmates to and from the jail facility.

In fiscal year 2016, **7,309 inmates** were booked into the Scott County Jail with an average daily inmate population of 297. Approximately 40% of the inmate population in the Scott County Jail takes a prescription psychotropic medication and in fiscal year 2016, Scott County spent approximately **\$109,000** on medications for inmates.



The Scott County Reserve Unit is exclusively a volunteer organization. Reserve members respond to emergency situations, help at special events and serve as extra patrol. From January to June of 2016 the reserves have donated 4,296 hours to the citizens of Scott County!

Mission-Values-Vision

★ **MISSION** - To provide progressive public safety to fulfill the diverse needs of citizens through the expertise of our professional staff and utilization of all available resources.

★ **VALUES** - We are committed to working with the community with dignity, honesty, respect, integrity, and value the public and our co-workers as individuals.

★ **VISION** - We will set the standard as a leader in the criminal justice system by striving to maintain a safe environment and providing the highest level of professional services to individuals within our jurisdiction.

Juvenile Detention Center Highlights

In June of 2016, the Scott County Juvenile Detention Center received a grant to train five staff members to provide **Aggression Replacement Therapy (ART)** to detention residents. **A.R.T.** is a research-based, proven-effective cognitive behavioral curriculum.

Aggression Replacement Training features three coordinated and integrated components:

- **Social Skills Training** Teaches participants what to do, helping them replace antisocial behaviors with positive alternatives.
- **Anger Control** Teaches participants what not to do, helping them respond to anger in a nonaggressive manner and rethink anger-provoking situations.
- **Moral Reasoning** Helps raise participants' level of fairness, justice, and concern for the needs and rights of others.

Aggression Replacement Training is currently a Model Program for the United States Office of Juvenile Justice and Delinquency Prevention. The program has been implemented in countless schools and juvenile programs world-wide. For more than 20 years, ART has been shown through a variety of rigorous studies as successful at producing positive behavior and reducing aggressive and delinquent behavior.

In July of 2016, the ART program was fully implemented into the Juvenile Detention Center program. Detention Center residents attend three, one-hour sessions each week. Incremental learning, reinforcement techniques, and guided group discussions enhance skill acquisition and reinforce the lessons in the curriculum.

*The Scott County
Juvenile Detention
Center is a
short-term 16 bed
co-ed facility*



Did you know.....

Juvenile Detention is more than just a building.



The Scott County Juvenile Detention Center has expanded its supervision services by providing "In-home Detention" and "Enhanced In-Home Detention" programs. These programs consist of adolescents signing a contract to stay inside their

house other than work, school, church, or court related appointments. Juvenile Detention staff members perform random home visits in the community and make phone calls to ensure the client is where they are supposed to be. The "Enhanced In-Home Detention" program utilizes GPS-enabled, tracking devices attached to the ankle of the juvenile. By using the software, the staff can track real time movements and are alerted immediately when a juvenile exits their home.

\$

The Juvenile Detention strives to have an average grocery cost **per child per day** of less than \$4.50 after CNP (Child Nutrition Program) Revenue





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.

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 primarily through taxes and intergovernmental revenues.

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

Levy – The amount of taxes imposed by the government.

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

Net Investment in Capital Assets – Equals capital assets 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.



Contact Scott County, Iowa

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563-326-8611

Need more details? Check out the Scott County CAFR Comprehensive Annual Financial Report

We invite you to read our audited [CAFR
online at www.scottcountyiowa.com/
administration](http://www.scottcountyiowa.com/administration) for more detailed

information on Scott County Finances.

Any questions can be directed to
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Services Director

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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, 2016. Information summarized on these pages is from the Financial Section of Scott County's 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).