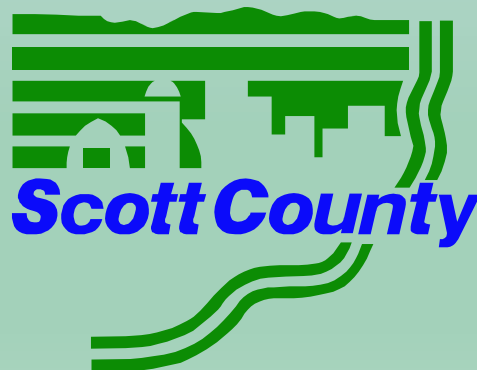




Scott County, Iowa

Popular Annual Financial Report

Fiscal Year Ended June 30, 2018



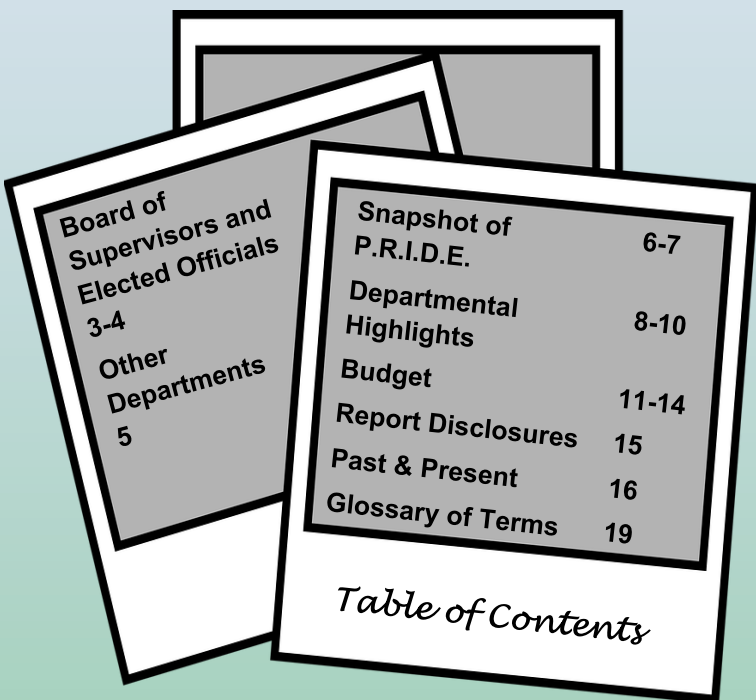
www.scottcountyiowa.com

Scott County, Iowa

Popular Annual Financial Report

We are pleased to present our Scott County Popular Annual Financial Report (PAFR) for the fiscal year ending June 30, 2018. The PAFR is presented as a means of enhancing public understanding of county services and confidence of the County government and your elected officials. The PAFR provides 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. It also demonstrates the vital role county government plays as a resource to all County residents and businesses. In this year's PAFR, we want to give a look through the lens into Scott County's P.R.I.D.E. Philosophy, Mission Statement, and Strategic Plan and overall show you a **"snapshot"** of some highlights this past year.

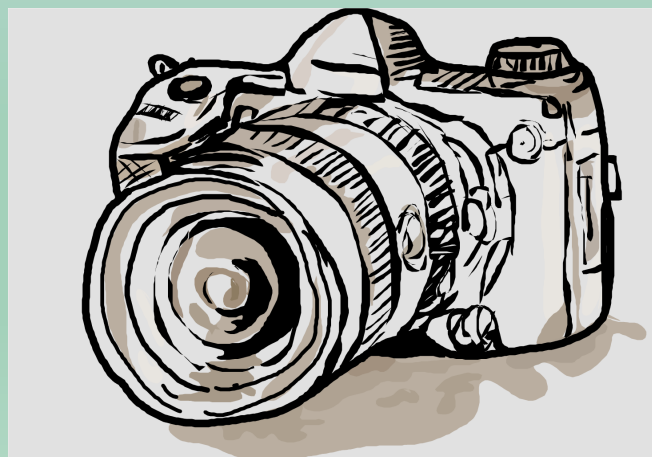
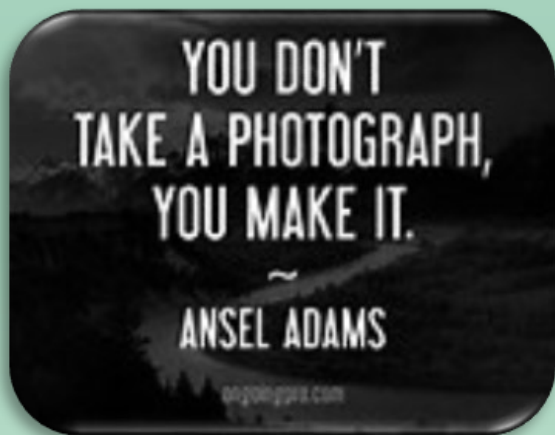


Board of Supervisors and Elected Officials	3-4
Other Departments	5
Snapshot of P.R.I.D.E.	6-7
Departmental Highlights	8-10
Budget	11-14
Report Disclosures	15
Past & Present	16
Glossary of Terms	19

Table of Contents



Scott County Park Ranger Josh Sabin receiving recognition for rescuing a capsized boater at West Lake Park. Check our [Facebook](#) page for all the details.



2018 Scott County Board of Supervisors



Supervisor	Supervisor	Chairman	Vice-Chair	Supervisor
Diane Holst	Carol Earnhardt	Tony Knobbe	Ken Beck	Brinson Kinzer
Sworn in 1/15	Sworn in 1/11	Sworn in 1/17	Sworn in 1/17	Sworn in 1/15

The Board of Supervisors meets bi-weekly in the Scott County Administrative Center Board Room.
For meeting information including agendas, packets, and minutes, go to www.scottcountyiowa.com/board-meetings

The Board of Supervisors serves as the administrative and policy-making body for the county. Among its functions are:

- adopt a budget,
- approve beer, liquor and cigarette licenses outside of incorporated areas,
- approve zoning changes and plats for new subdivisions,
- appoint boards and commissions,
- establish and vacate public highways,
- fill vacancies in county offices, except for members of its own body,
- levy taxes to raise revenues for county purposes,
- make official canvass of the votes for all county elections,
- manage all county buildings and grounds, and
- supervise relief programs

In addition, the Board is considered to be the employer of all county employees and completes various administrative functions regarding staff.

Scott County Elected Officials

The Scott County **Attorney's Office** prosecutes all indictable crimes such as murder, theft, kidnapping, robbery, assault, arson, operating while intoxicated and non-indictable offenses such as traffic violations, simple assaults and thefts. The office represents the state in juvenile court including delinquency proceedings and children in need of assistance actions. They represent the county in civil legal matters such as lawsuits and workers compensation claims. The office counsels and advises the elected officials and departments. The Attorney's Office advises the police 24/7 and provides legal training to law enforcement and other agencies.

**Attorney
Michael
Walton**



**Auditor
Roxanna
Moritz**

As clerk to the Board of Supervisors, the **Auditor's Office** prepares and maintains all official records 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. The office also processes authorized payments for the Board of Supervisors and prepares payroll for employees - full time, part time, seasonal, as well as poll workers during general elections.

The **Recorder's Office** is responsible for recording and maintaining official records. The Recorder issues marriage licenses, registers births and deaths, issues certificates on vital records and processes passport applications. The office also issues hunting and fishing licenses and titles recreational vehicles.

**Recorder
Rita
Vargas**



**Sheriff
Tim
Lane**

The Scott County **Sheriff's Office** is comprised of four divisions focused on progressive public safety to fulfill the diverse needs of citizens through the expertise of professional staff through the 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 its 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.

**Treasurer
Bill
Fennelly**



All elected Scott County terms are 4 years

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. It also represents 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, Environmental Health, Public Safety & and Community Relations, Information & Planning Services.

Human Resources: This office is responsible for overall development and administration of the County policies and programs, recruitment, Equal Employment Opportunity, 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, security, 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.

Planning & Development: P&D is responsible for the current and future land uses in all unincorporated areas of Scott County, and building permits for partnering communities.

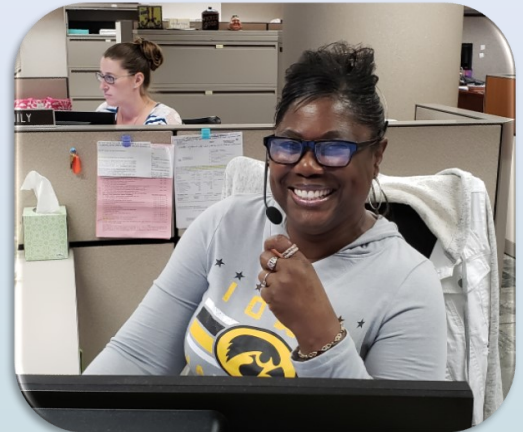
Secondary Roads: This department is responsible for the construction and maintenance of all 564 roads & 120 bridges under the County's jurisdiction.



Strike a pose!

Scott County Photo Album

P.R.I.D.E. is displayed in both elected offices and non-elected departments. Here's a quick peek into the Scott County family Photo Album!



A “Snapshot” of Scott County P.R.I.D.E

P.R.I.D.E. been part of the
Scott County culture for 30 years!!



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.

Professionalism * Responsiveness
Involvement * Dedication * Excellence



Scott County has a **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.

These goals will help the County reach the vision for 2032:

Scott County 2032 is a GREAT PLACE TO LIVE and a
GREAT PLACE FOR BUSINESS.

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

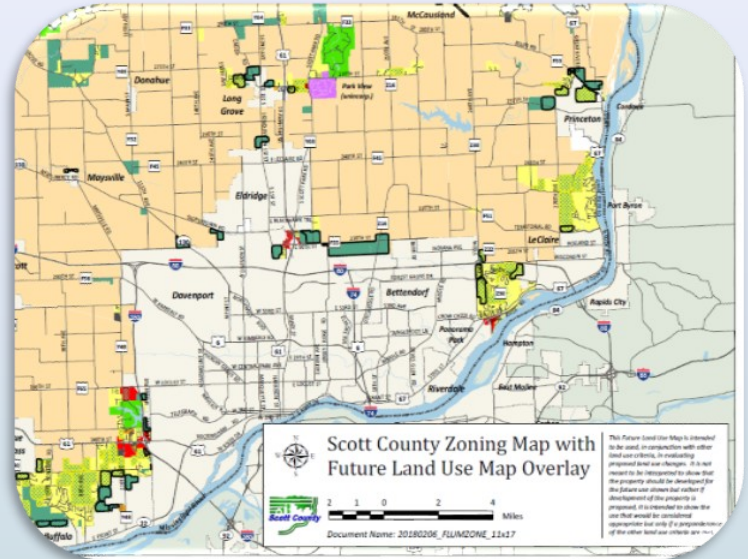


FY18 Department Highlights

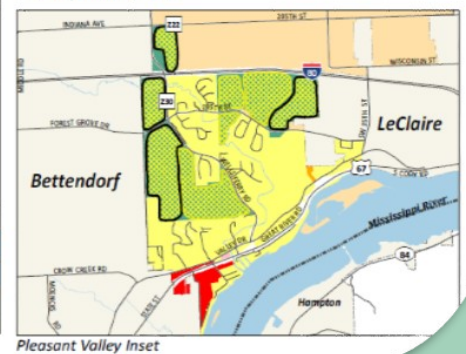
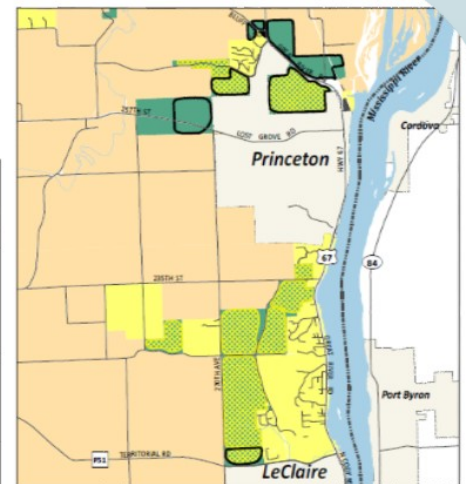
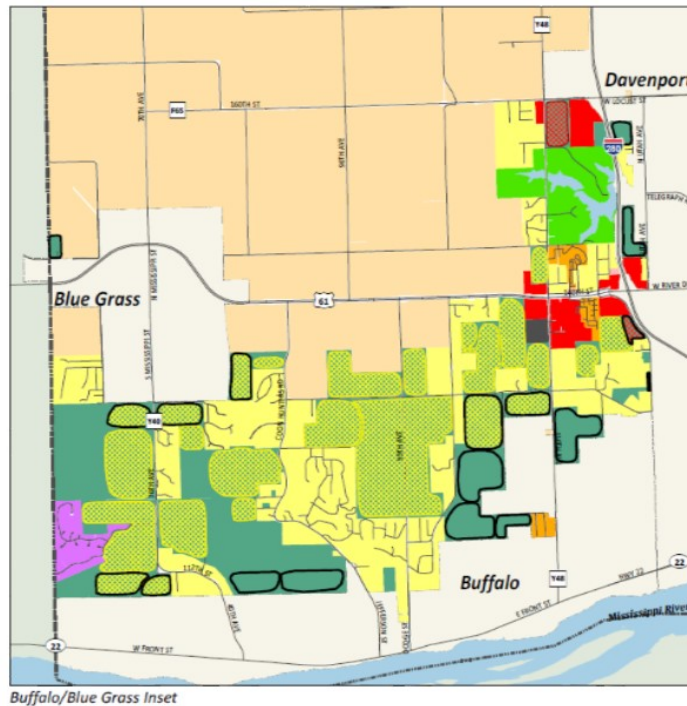
Planning and Development - Future Land Use Map

In 2017 the Scott County Planning Commission initiated a review of the Future Land Use Map of the Comprehensive Plan. The initial Future Land Use Map had been adopted in 1998. The Commission conducted its review over the course of more than a year; conducting monthly work sessions, holding public comment meetings, prior to holding a formal public hearing on the map.

The Board of Supervisors approved the map in April 2018. The map essentially furthers the goals of Scott County's long standing land use plan, namely to encourage development to occur within the cities, to restrict development in the rural areas to marginal quality ag land, and to preserve prime farm ground and protect farming operations.



Scott County Zoning Map with Future Land Use Map Overlay *Inset Areas*



This detailed map can be found at
www.scottcountyiowa.com/planning/comprehensive-plan.

FY18 Department Highlights

Information Technology Web GIS

Scott County's property data is a critical resource for the public, the business community and staff. This information is made widely available through web and GIS hosted services. In 2017, it became evident that the web/GIS application that had been in place since 2004 was approaching end of life. In response, a project team comprised of county and city staff representing the Davenport City Assessor, Scott County Assessor, Auditor, Recorder, Treasurer, and Information Technology offices was convened to address this risk and look at alternatives.

After careful review, the project team recommended the Schneider Beacon product as a replacement solution. The move to Beacon offers several new features including GPS tracking to follow user positions on mobile devices, access to detailed soils and valuation data for ag properties, the ability to review and appeal assessments online and the option to add GIS layers at no additional cost.



25% of Scott County website traffic involves parcel and map data—approximately 750,000 page views per month

Start your search!
www.scottcountyiowa.com/parcels

Juvenile Detention Center



On October 31, 2017 the Board of Supervisors held a ribbon cutting to recognize the completion of the Scott County Jail Diversion Programs Space. This ribbon cutting marked the completion of a two-phase project. The Juvenile Diversion space is used to provide community based detention alternative programs, designed to reduce recidivism and divert youth from secure confinement when possible. These programs provide transitional counseling for youth returning from long term placement, as well as counseling for anger issues and negative thinking patterns. Programs provide structured activities including supervised community service to restore some of the damage juveniles have caused in the county. Juvenile Detention staff seize every opportunity to positively impact the youth with these programs.



FY18 Department Highlights

Secondary Roads



The Scott County Secondary Roads Department takes **P.R.I.D.E.** in constructing and maintaining roads, bridges, culverts and ditches located in unincorporated Scott County. They strive to support travel that is **convenient, systematic and safe**. County roads connect workers to jobs and provide rural land access to living, farming, livestock production, recreation, and schools. In June of 2018, the Roads Department administered a Hot Mix Asphalt (HMA) resurfacing project on 102nd Avenue. To minimize environmental impacts, recycled asphalt shingles from the Scott County Landfill were incorporated into the asphalt mixture. The focus is on applying the most appropriate and cost-effective treatments to extend the service life of the pavements.



Health Department

Public Health Accreditation

This was a primary *focus of the* Health Department this year. The documentation collected by the department to meet standards was submitted to the Public Health Accreditation Board (PHAB) in February. The goal of accreditation, according to PHAB, is to *improve and protect the health of the public by advancing the quality and performance of tribal, state, local and territorial public health departments*. A site visit and accreditation decision will occur in FY19.



The Augustana Lead Project

The project with Augustana College to address childhood lead poisoning in Scott County was completed, but work continues to revitalize the effort to make Scott County a *safe place for children to live*. The project defined three main goals:

1. Determine the scope of lead contamination of residences in the county
2. Reengage partners in the community to address the issue
3. Develop means to fund efforts to eliminate the problem.

Significant progress has been made toward these goals.

The mapping element is complete, and has become a part of the Geographic Information System (GIS) database. This will be used to prioritize remediation projects, inform medical providers of the risks faced by their patients, and be made available to the public to make choices about where to rent or own a residence.

Work in the community to reengage partners resulted in the formation of Live Lead Free Quad Cities, a group composed of medical partners, public health, government, and community housing organizations who are working to become an incorporated non-profit agency positioned to manage the effort to remove lead from our community. The Scott County Board of Supervisors appropriated \$100,000 for fiscal year 2019 to be used for purposes related to lead remediation, and Live Lead Free Quad Cities is preparing applications to philanthropic groups for further funding.

Preparedness Tabletop Exercise



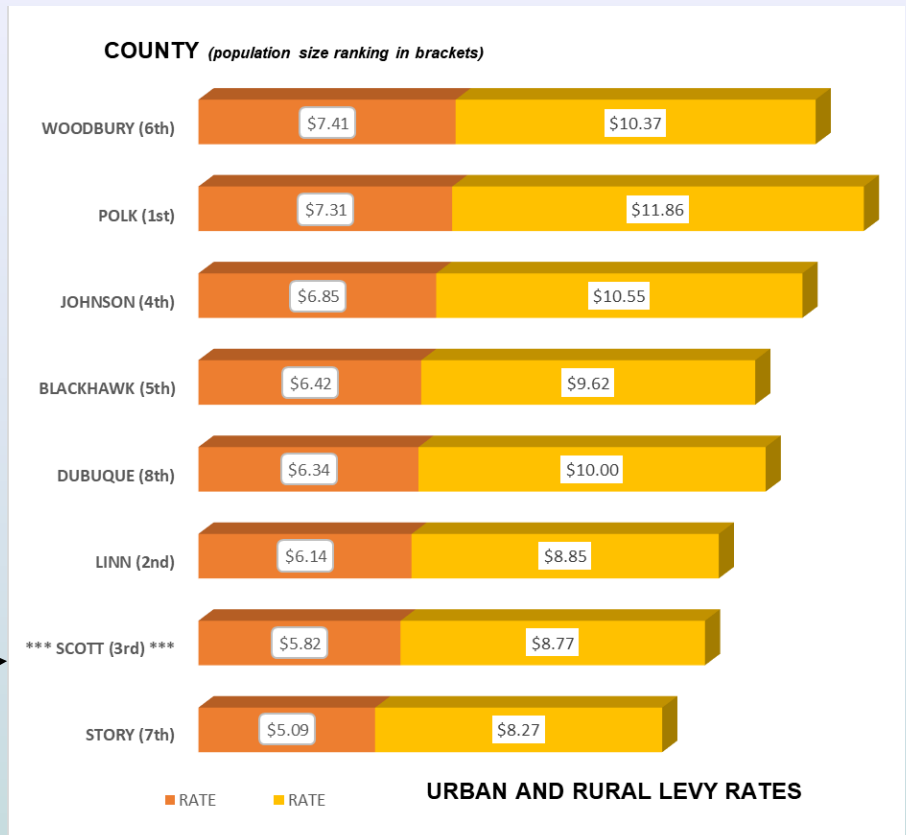
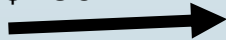
The SCHD engaged in a tabletop exercise in June to retrain current staff and to orient newer staff members on their duties associated with a foodborne outbreak response. This exercise was a practice-response to a large-scale foodborne outbreak in the community that originally began with a few individuals and then evolved into a much larger incident, requiring cooperation from both local and state health departments. This training not only oriented new staff members to their roles during an outbreak, but it also shed light on areas of improvement in the department's response plans. Activities like this give SCHD the opportunity to improve processes and to better the overall service given to the community.



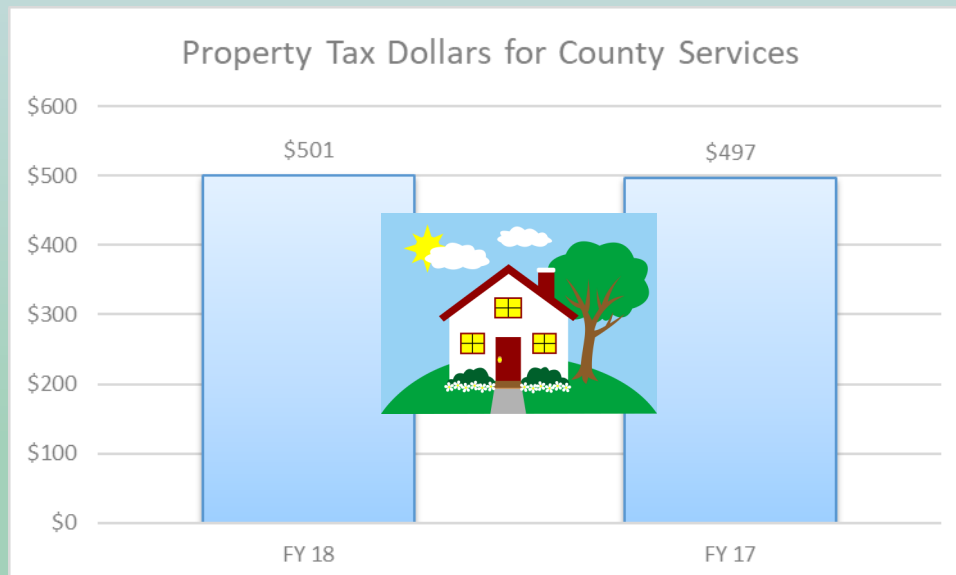
Snapshots of Taxes

Tax Levy

For FY18, Scott County's urban and rural property tax rate was the *2nd lowest* of the eight largest counties in Iowa. The FY18 property tax per capita is \$286.

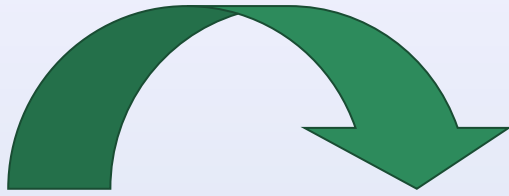


Scott County Taxes Paid by Homeowner

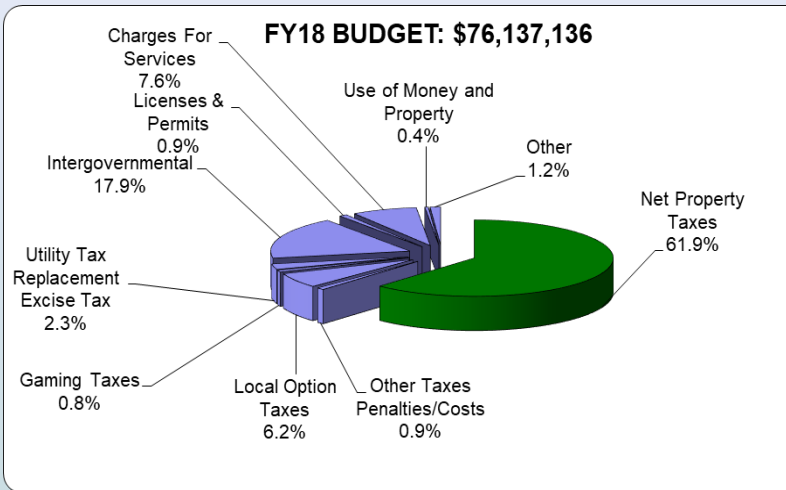


For FY18, County urban tax rates remained at \$5.82 per \$1,000 of taxable valuation. This is the seventh consecutive year of a tax rate decrease or remaining the same as the prior year. The chart above is based on a home assessed at \$150,000. County services increased \$4 per year for a house with a fair market value of \$150,000.

Snapshots of *What We Planned*

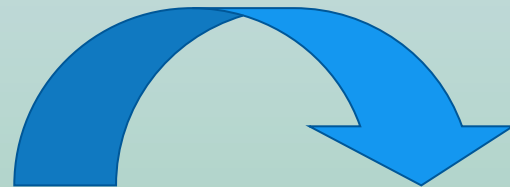


Where the Money Comes From

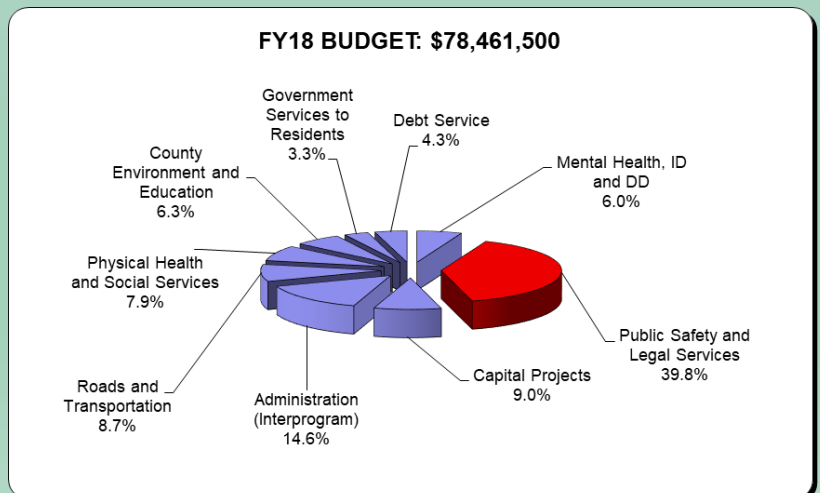


Fiscal Year 2018 Budgeted Revenues	FY18 BUDGET Rounded
Net Property Taxes	\$47,110,000
Other Taxes Penalties/Costs	650,000
Local Option Taxes	4,750,000
Gaming Taxes	590,000
Utility Tax Replacement Excise Tax	1,750,000
Intergovernmental	13,610,000
Licenses & Permits	670,000
Charges For Services	5,780,000
Use of Money and Property	310,000
Other	920,000
TOTAL	<u>\$76,140,000</u>

Fiscal Year 2018 Budgeted Expenditures	FY18 BUDGET Rounded
Mental Health, ID and DD	\$4,740,000
Public Safety and Legal Services	31,250,000
Capital Projects	7,060,000
Administration (Interprogram)	11,430,000
Roads and Transportation	6,810,000
Physical Health and Social Services	6,240,000
County Environment and Education	4,960,000
Government Services to Residents	2,580,000
Debt Service	3,390,000
TOTAL	<u>\$78,460,000</u>



Where the Money Goes

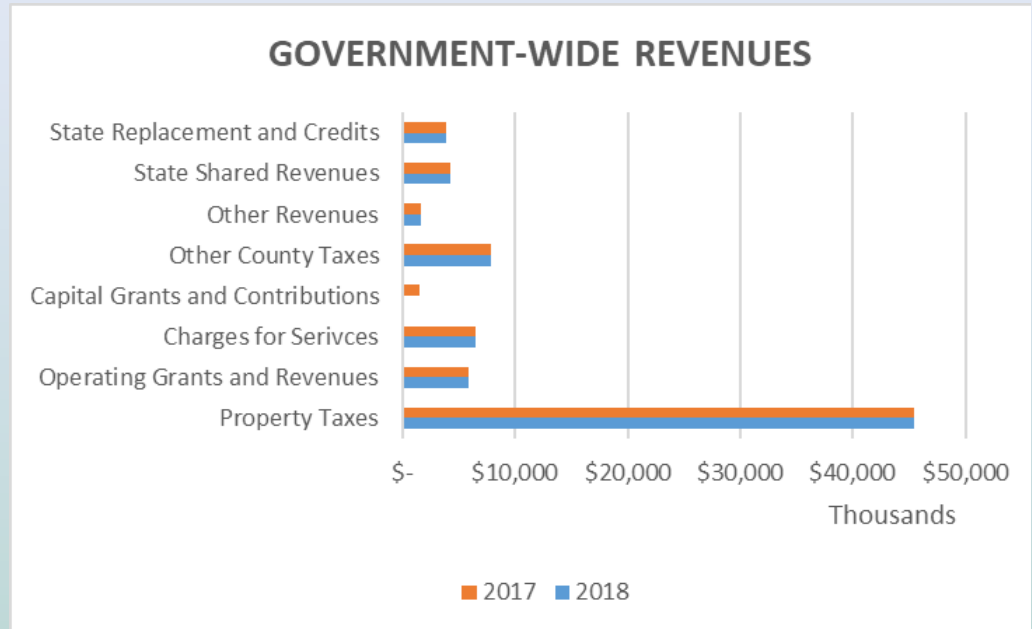


Snapshots of *How We Did*



Revenue Analysis:

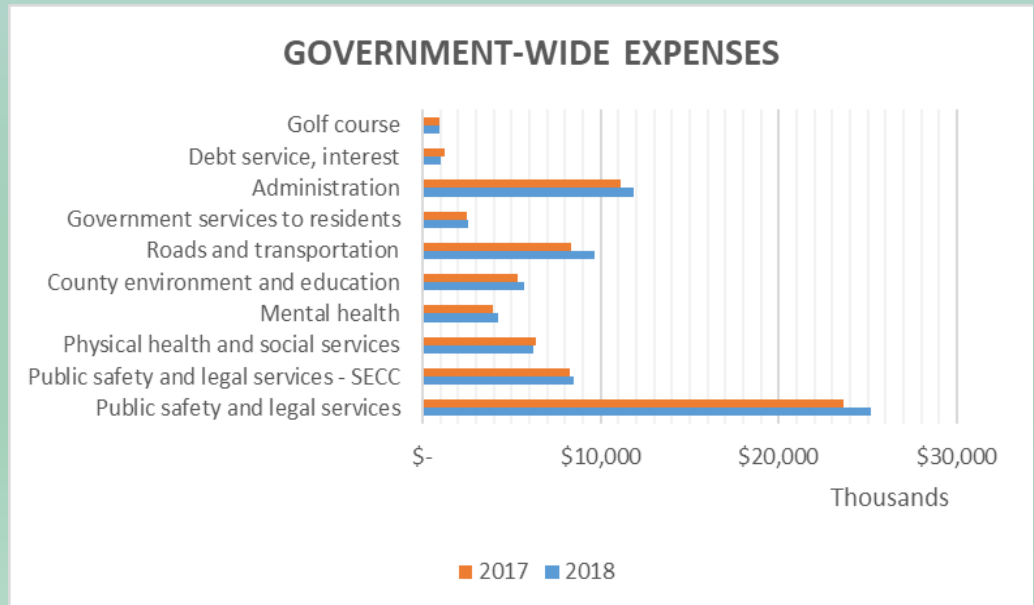
The County revenues remained relatively flat at \$77,848,000 compared to \$77,710,000 in the prior year. Property taxes grew by 3.3%, while operating grants declined by 20.3%. The County received a distribution from the Eastern Iowa Mental Health Region in the amount of \$866,000 during fiscal year 2017, which did not repeat in FY 2018. Other County Taxes declined 3.3%, mostly from increased Local Option Sales Taxes. Charges for Services increased 7.3% through vehicle registration fees, sheriff service fees and conservation usage fees.



Expenditure Analysis:

The County expenditures increased \$4 million to \$75,864,000 from \$71,853,000, mostly within the Public Safety and Legal Services and Road and Transportation functions of the government. This is due to depreciation on capital assets and general salary and benefit increases within these functions.

The County completed capital asset upgrades of over \$40 million to the courthouse, patrol headquarters, general road improvements and I.T. hardware and software over the past five years without issuing debt. The increased capital investment has led to increased depreciation expense.



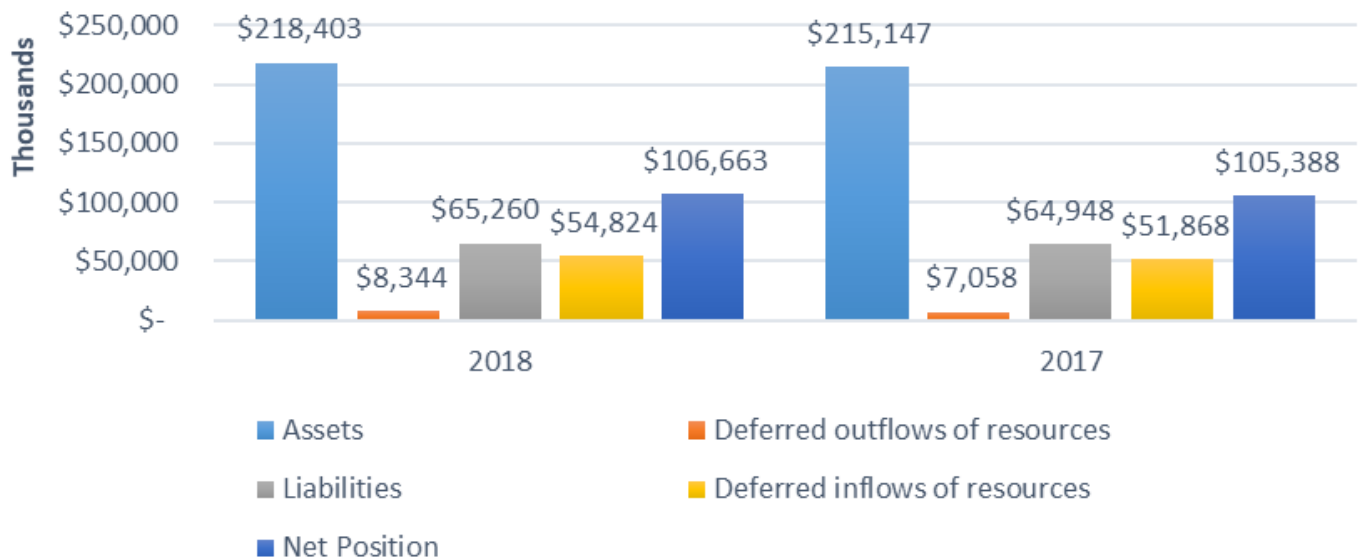


Snapshots of *Net Position*

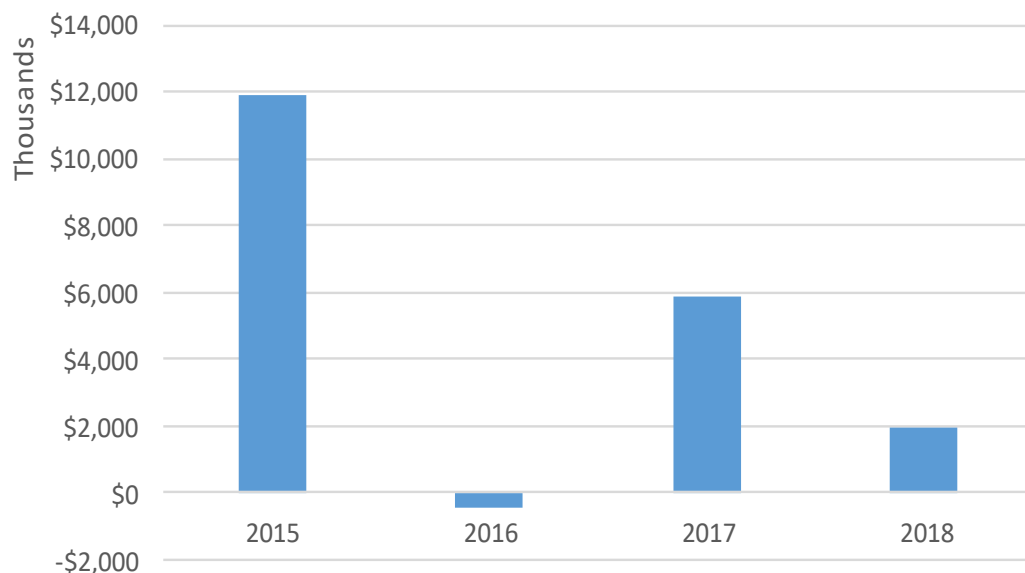
Net Position:

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 the net position. The largest portion of the county's net position (83%) reflects 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.

Statement of Net Position



Changes in Net Position



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, 2017. 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 2017. 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.



Report Disclosures:

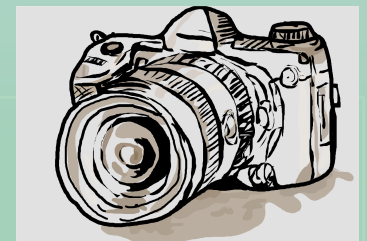
The Statement of Activities and Statement of Net Position are prepared on the accrual basis of accounting for the year ended June 30, 2018. Information summarized on these pages is from the Financial Section of Scott County' Comprehensive Annual

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).

If this PAFR hasn't "exposed" all the information you desire, check out the Comprehensive Annual Financial Report (CAFR)

You can find the CAFR online at www.scottcountyiowa.com/administration.

Direct any budget questions to David Farmer, Budget & Administrative Services Director
563-326-8651 or david.farmer@scottcountyiowa.com



Scott County, Iowa Past and Present



The Quad Cities is actually a region of five cities in Iowa and Illinois: Davenport and Bettendorf in Iowa (**Scott County**), and Rock Island, Moline, and East Moline in Illinois. These cities are the center of the Quad Cities Metropolitan Area, which as of 2013 had a population estimate of 383,781 and a CSA (Combined Statistical Area) population of 474,937, making it the 90th largest CSA in the nation.

Quad Cities is joined by a River....
This bend of the Mississippi River
runs *east to west*



Scott County Downtown Campus Offices



Scott County Administration Center

600 W. 4th St. Davenport, IA 52801

Attorney's Office

County Attorney, Michael Walton
michael.walton@scottcountyiowa.com
563-326-8600

Information Technology

Matt Hirst, Director
matt.hirst@scottcountyiowa.com
563-328-3261

Sheriff's Office

County Sheriff, Tim Lane
timothy.lane@scottcountyiowa.com
563-326-8625



Scott County Courthouse

400 W. 4th St. Davenport, IA 52801

Administration

County Administrator,
Mahesh Sharma
mahesh.sharma@scottcountyiowa.com
563-326-8702

Auditor's Office

County Auditor, Roxanna Moritz
roxanna.moritz@scottcountyiowa.com
563-326-8631

Board of Supervisors

board@scottcountyiowa.com
563-326-8749

Budget & Administrative Services

David Farmer, Director
david.farmer@scottcountyiowa.com
563-326-8651

Community Services

Lori Elam, Director
lori.elam@scottcountyiowa.com
563-326-8723

Facility & Support Services

Tammy Speidel, Director
tammy.speidel@scottcountyiowa.com
563-326-8738

Health Department

Ed Rivers, Director
edward.rivers@scottcountyiowa.com
563-326-8618

Human Resources

Mary Thee, Director &
Assistant County Administrator
mary.thee@scottcountyiowa.com
563-326-8767

Planning & Development

Timothy Huey, Director
timothy.huey@scottcountyiowa.com
563-326-8643

Recorder's Office

County Recorder, Rita Vargas
rita.vargas@scottcountyiowa.com
563-326-8621

Treasurer's Office

County Treasurer, Bill Fennelly
bill.fennelly@scottcountyiowa.com
563-326-8664



Juvenile Detention Center

500 W. 4th St. Davenport, IA 52801
Jeremy Kaiser, Director
jeremy.kaiser@scottcountyiowa.com
563-326-8686

Other Scott County Offices



Secondary Roads—Engineers Office/Maintenance Facility

950 E. Blackhawk Trail
Jon Burgstrum, County Engineer
jon.burgstrum@scottcountyiowa.com
563-328-4170



Conservation

Roger Kean, Director
roger.kean@scottcountyiowa.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.scottcountyiowa.com/conservation/parks>



Patrol Headquarters

3206 S. 16th Ave. Eldridge, IA 52748
County Sheriff, Tim Lane
timothy.lane@scottcountyiowa.com
563-326-8625

Authorized Agencies

Authorized Agency – A recognized non-profit agency receiving County funding and following the County's required Budgeting for Outcomes (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 (CHC)

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.



Scott Emergency Communications Center (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.



Greater Davenport

Redevelopment Corporation (GDRC)

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



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.

Capital Asset: Land improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

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 net of accumulated depreciation and any outstanding borrowing used for their acquisition.

Property Tax: Taxes levied according to the property's taxable value and the tax rate.

Restricted Net Position: Assets are reported as restricted when there are limitations imposed on their use by legislation, creditors, grantors, or laws or regulations of other governments.

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.



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Board of Supervisor- Agendas & Minutes

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