

TENTATIVE AGENDA
SCOTT COUNTY BOARD OF SUPERVISORS
March 5 - 9, 2018

Tuesday, March 6, 2018

Committee of the Whole - 8:00 am
Board Room, 1st Floor, Administrative Center

- ___ 1. Roll Call: Earnhardt, Knobbe, Beck, Kinzer, Holst

Presentation

- ___ 2. I-74 River Bridge Project update presented by Images Inc.....8:00 a.m.

Facilities & Economic Development

- ___ 3. Plans, specifications, and letting date for HMA Projects. (Item 3)
- ___ 4. Discussion of Riverdale Urban Renewal Area Plan Amendment and Tax Increment Financing proposal. (Item 4)
- ___ 5. Scott County Waste Commission - Custodial Services Discussion. (Item 5)

Human Resources

- ___ 6. Discussion of strategy of upcoming labor negotiations with the County's organized employees pursuant to Iowa Code Section 20.17(3). - CLOSED SESSION
- ___ 7. Request to overfill the Jail Senior Accounting Clerk position. (Item 7)
- ___ 8. Request to fill Financial Management Supervisor position. (Item 8)

Health & Community Services

- ___ 9. Tax suspension request. (Item 9)

Finance & Intergovernmental

- ___ 10. 2017 School Boards & Municipalities Election Assessments. (Item 10)
- ___ 11. GIS Web Hosting Service. (Item 11)
- ___ 12. One year agreement with Baker Tilly Virchow Krause, LLP for Financial Audit Services. (Item 12)

Other Items of Interest

___ 13. Beer/liquor license renewal for Casey's General Store #1068.

___ 14. Adjourned.

Moved by ___ Seconded by ___
Ayes
Nays

Special Committee of the Whole - Time: Immediately following Committee of the Whole Board Room, 1st Floor, Administrative Center

___ 1. Roll Call: Earnhardt, Knobbe, Beck, Kinzer, Holst

___ 2. Continuing Disclosure Training - Board Debt Compliance Training.

___ 3. Other items of interest.

Thursday, March 8, 2018

**Regular Board Meeting - 5:00 pm
Board Room, 1st Floor, Administrative Center**

Friday, March 9, 2018

**Special Committee of the Whole - 10:30 am
RiverCenter 136 E. 3rd St. Davenport, IA 52801 (Iowa Room - North Side)**

___ 1. Roll Call: Earnhardt, Knobbe, Beck, Kinzer, Holst

___ 2. Board of Supervisors meeting with Legislators.

___ 3. Other items of interest.

SCOTT COUNTY ENGINEER'S OFFICE

950 E. Blackhawk Trail
Eldridge, Iowa 52748

(563) 326-8640

FAX – (563) 328-4173

E-MAIL - engineer@scottcountyiowa.com

WEB SITE - www.scottcountyiowa.com



JON R. BURGSTRUM, P.E.
County Engineer

ANGELA K. KERSTEN, P.E.
Assistant County Engineer

TARA YOUNGERS
Administrative Assistant

MEMO

TO: Mahesh Sharma
County Administrator

FROM: Jon Burgstrum, P.E.
County Engineer

SUBJ: Approval of Plans, Specifications and Letting Date

DATE: February 27, 2018

This resolution is to approve plans, specifications and letting date for one Hot Mix Asphalt (HMA) surfacing project and two HMA resurfacing projects.

Project L-413--73-82 is on 52nd Avenue from Y4E north to the Wapsi River Environmental Education Center.

Project L-518--73-82 is on 102nd Avenue from Y4E to 285th Street and on 285th Street from 102nd Avenue east ~0.2 miles.

Project L-618--73-82 is on 55th Avenue, 298th Street and 57th Avenue from F31 north ~0.68 miles.

The letting date will be set for March 30, 2018 at 10:00 a.m. All three projects are in our FY 2018 Budget and Program. The projects will be let tied together under one contract. Included with this memo are cost estimate reports for each project and a location map.

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Assistant County Engineer

TARA YOUNGERS
Administrative Assistant

State of Iowa :
Scott County :

February 27, 2018

To the Board of Supervisors
Scott County, Iowa

Report of the County Engineer on the estimated cost
of Hot Mix Asphalt (HMA) Surfacing Project L-413--
73-82 on 52nd Avenue from Y4E north to the Wapsi
River Environmental Education Center.

The undersigned County Engineer reports the estimated cost of work for project L-413 to be as follows:

L-413 HMA Surfacing

Item	Description	Quantity	Units	Unit Cost	Amount
1	Cleaning and Preparation of Base	0.040	MILE	25,000.00	1,000.00
2	Pavement Scarification	830.778	SY	8.86	7,360.69
3	HMA, Std. Traffic, Base, ½ in. Mix	1,775	TON	35.11	62,311.38
4	HMA, Std. Traffic, Surface, ½ in. Mix, NSF	2,619	TON	36.39	95,309.78
5	Asphalt Binder, PG 58-28S, Std. Traffic	264	TON	364.27	96,167.28
6	HMA Pavement Samples	1	LS	1,750.00	1,750.00
7	Surfacing, Driveway, Cl. A Crushed Stone	165	TON	24.15	3,984.75
8	Painted Pavement Markings, Waterborne/Sol	279.63	STA	14.08	3,938.12
9	Traffic Control	1	LS	4,240.00	4,240.00
10	Flaggers	28	EACH	833.00	23,324.00
11	Pilot Cars	6	EACH	1,064.00	6,384.00
12	Mobilization	1	LS	20,000.00	20,000.00
				TOTAL	\$325,770.00

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jon Burgstrum", is written over a light blue horizontal line.

Jon R. Burgstrum, P.E.
Scott County Engineer

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950 E. Blackhawk Trail
Eldridge, Iowa 52748

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Assistant County Engineer

TARA YOUNGERS
Administrative Assistant

State of Iowa :
Scott County :

February 27, 2018

To the Board of Supervisors
Scott County, Iowa

Report of the County Engineer on the estimated cost
of Hot Mix Asphalt (HMA) Resurfacing Project L-518--
73-82 on 102nd Avenue from Y4E to 285th Street & on
285th Street from 102nd Avenue east ~0.2 miles.

The undersigned County Engineer reports the estimated cost of work for project L-518 to be as follows:

L-518 HMA Resurfacing

Item	Description	Quantity	Units	Unit Cost	Amount
1	Cleaning and Preparation of Base	1.241	MILE	3,200.00	3,971.20
2	Pavement Scarification	298	SY	8.86	2,640.28
3	HMA, Std. Traffic, Int., ½ in. Mix	1,826	TON	35.11	64,101.73
4	HMA, Std. Traffic, Surface, ½ in. Mix, NSF	1,885	TON	36.39	68,598.29
5	Asphalt Binder, PG 58-28S, Std. Traffic	223	TON	364.27	81,232.21
6	HMA Pavement Samples	1	LS	1,750.00	1,750.00
7	Surfacing, Driveway, Cl. A Crushed Stone	143	TON	24.15	3,453.45
8	Painted Pavement Markings, Waterborne/Sol	219.12	STA	14.08	3,085.94
9	Traffic Control	1	LS	4,240.00	4,240.00
10	Flaggers	27	EACH	833.00	22,491.00
11	Pilot Cars	5	EACH	1,064.00	5,320.00
12	Mobilization	1	LS	20,000.00	20,000.00
				TOTAL	\$280,884.10

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jon R. Burgstrum", is written over a horizontal line.

Jon R. Burgstrum, P.E.
Scott County Engineer

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ANGELA K. KERSTEN, P.E.
Assistant County Engineer

TARA YOUNGERS
Administrative Assistant

State of Iowa :
Scott County :

February 27, 2018

To the Board of Supervisors
Scott County, Iowa

Report of the County Engineer on the estimated cost
of Hot Mix Asphalt (HMA) Resurfacing Project L-618--
73-82 on 55th Avenue, 298th Street & 57th Avenue from
F31 north ~0.68 miles.

The undersigned County Engineer reports the estimated cost of work for project L-618 to be as follows:

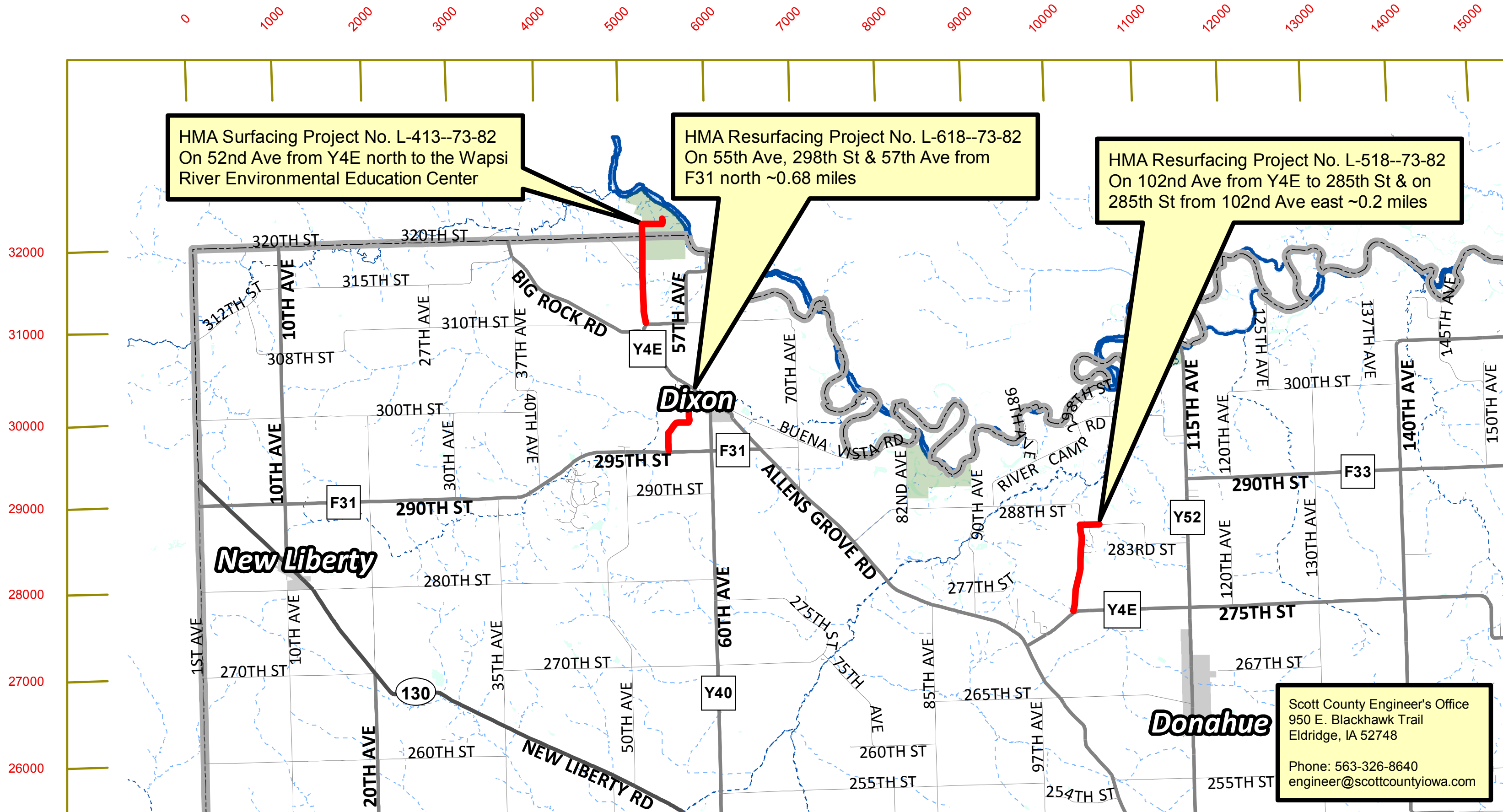
L-618 HMA Resurfacing

Item	Description	Quantity	Units	Unit Cost	Amount
1	Cleaning and Preparation of Base	0.677	MILE	4,500.00	3,046.50
2	Pavement Scarification	384	SY	8.86	3,402.24
3	HMA, Std. Traffic, Surface, ½ in. Mix, NSF	1,114	TON	48.27	53,772.78
4	Asphalt Binder, PG 58-28S, Std. Traffic	67	TON	364.27	24,406.09
5	HMA Pavement Samples	1	LS	1,750.00	1,750.00
6	Surfacing, Driveway, Cl. A Crushed Stone	26	TON	42.17	1,096.42
7	Traffic Control	1	LS	4,240.00	4,240.00
8	Flaggers	9	EACH	833.00	7,497.00
9	Pilot Cars	3	EACH	1,064.00	3,192.00
10	Mobilization	1	LS	20,000.00	20,000.00
				TOTAL	\$122,403.03

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Jon Burgstrum", written over a light blue horizontal line.

Jon R. Burgstrum, P.E.
Scott County Engineer



THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT
THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY
THE BOARD OF SUPERVISORS ON _____.

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

March 8, 2018

APPROVAL OF THE PLANS, SPECIFICATIONS AND LETTING DATE FOR HMA
PROJECTS L-413--73-82, L-518--73-82 & L-618--73-82.

BE IT RESOLVED by the Scott County Board of Supervisors as
follows:

Section 1. That the plans, specifications, and letting
date be approved for HMA Projects L-413--73-82, L-518--
73-82 and L-618--73-82.

The letting will be set for March 30, 2018 at 10:00 A.M.

Section 2. That the Chairman be authorized to sign the
letting documents on behalf of the Board.

Section 3. That this resolution shall take effect
immediately.

PLANNING & DEVELOPMENT

600 West Fourth Street
Davenport, Iowa 52801-1106
E-mail: planning@scottcountyiowa.com
Office: (563) 326-8643 Fax: (563) 326-8257



Item #4
3/6/18

Timothy Huey
Director

To: Mahesh Sharma, County Administrator

From: Scott County TIF Review Committee

Date: February 27, 2018

Re: **City of Riverdale's proposed amendment of an Urban Renewal Area Plan to allow Tax Increment Financing of an economic development incentive for an expansion of Arconic's manufacturing facilities and also to provide matching funds for a RISE grant to reconstruct a portion of South Bellingham Road.**

The City of Riverdale has notified Scott County of the proposed Amendment of its State Street Urban Renewal Area Plan. Notice of the Opportunity to Consult meeting scheduled for Thursday February 22nd was received by the Board of Supervisors on February 16th. Copies of the materials received from the City of Riverdale and the plan amendment are included with this memo. Staff has requested a copy of the development agreement referred to in the plan amendment but has not, as of yet, received it.

The TIF Review Committee presented several questions to the City of Riverdale at the Opportunity to Consult meeting. The City is required to respond to those questions and comments within seven (7) days. Staff will discuss the questions and the City's response at the Board's Committee of the Whole meeting.

The State Street Urban Renewal Area includes the entire Arconic Davenport Works Plant and most of the surrounding commercial and residential areas adjacent to State Street/US Hwy 67 section in the City of Riverdale. It does not include any of the residential areas up on the bluffs above the highway nor the Scott Community College or Pleasant Valley Community School District properties.

The proposed amendment of the State Street Urban Renewal Plan includes up to \$3.5M in TIF rebates to Arconic that will be generated by the \$41M of taxable improvements of a total capital investment of \$162M for plant expansion and equipment improvements.

The URA Plan amendment also includes providing \$350K in matching funds for a State RISE grant for the reconstruction of a portion of South Bellingham Road adjacent to the Arconic plant.

The TIF Review Committee has drafted a letter for the Board's consideration on how this plan amendment does and does not meet Scott County's adopted principles for TIF.

ITEM TO INCLUDE ON AGENDA

CITY OF RIVERDALE, IOWA

February 13, 2018

7:00 P.M.

State Street Urban Renewal Plan

- Resolution setting dates of a consultation and a public hearing on a proposed Amendment No. 1 to the State Street Urban Renewal Plan in the City of Riverdale, State of Iowa.

IMPORTANT INFORMATION

1. The above agenda items should be included, along with any other agenda items, in the meeting agenda. The agenda should be posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the body holding the meeting. If no such office exists, the notice must be posted at the building in which the meeting is to be held.
2. If you do not now have a bulletin board designated as above mentioned, designate one and establish a uniform policy of posting your notices of meeting and tentative agenda.
3. Notice and tentative agenda must be posted at least 24 hours prior to the commencement of the meeting.

**NOTICE MUST BE GIVEN PURSUANT TO IOWA CODE
CHAPTER 21 AND THE LOCAL RULES OF THE CITY.**

February 13, 2018

The City Council of the City of Riverdale, State of Iowa, met in _____ session, in the Council Chambers, City Hall, 110 Manor Drive, Riverdale, Iowa, at 7:00 P.M., on the above date. There were present Mayor _____, in the chair, and the following named Council Members:

Absent: _____

Vacant: _____

* * * * *

Council Member _____ then introduced the following proposed Resolution entitled "RESOLUTION SETTING DATES OF A CONSULTATION AND A PUBLIC HEARING ON A PROPOSED AMENDMENT NO. 1 TO THE STATE STREET URBAN RENEWAL PLAN IN THE CITY OF RIVERDALE, STATE OF IOWA", and moved that the same be adopted. Council Member _____ seconded the motion to adopt. The roll was called and the vote was,

AYES: _____

NAYS: _____

Whereupon, the Mayor declared the Resolution duly adopted as follows:

RESOLUTION NO. _____

RESOLUTION SETTING DATES OF A CONSULTATION
AND A PUBLIC HEARING ON A PROPOSED AMENDMENT
NO. 1 TO THE STATE STREET URBAN RENEWAL PLAN IN
THE CITY OF RIVERDALE, STATE OF IOWA

WHEREAS, by Resolution No. 2014-21, adopted November 18, 2014, this Council found and determined that certain areas located within the City are eligible and should be designated as an urban renewal area under Iowa law, and approved and adopted the Urban Renewal Plan (the "Plan" or "Urban Renewal Plan") for the State Street Urban Renewal Area (the "Area" or "Urban Renewal Area") described therein, which Plan is on file in the office of the Recorder of Scott County; and

WHEREAS, this Urban Renewal Area currently includes and consists of:

ORIGINAL AREA

That part of the City of Riverdale, Scott County situated south and east of the following described line:

Beginning at the most northerly northwest corner of Scott County parcel 842617022, also being the property known as 4426 State Street in Riverdale, thence proceeding northeasterly along the northwesterly line of said parcel and the northwesterly line of Val-River Subdivision (parcel 8426011011) 457.84 feet to the most northerly southwest corner of parcel 842601007, also being the property known as 4602 State Street in Riverdale; thence northwesterly 384.19 feet, easterly 389.38 feet and southeasterly approximately 186 feet around the north end of parcel 842601007 to the most northerly northwest corner of parcel 842601001,; thence northeasterly 380.76 feet and southeasterly 355.3 feet along the northwest and northeast boundaries of said parcel 842601001 to the northwesterly right of way line of State Street; thence northeasterly along said right of way line approximately 1312 feet to the most southerly corner of Outlot A of Pleasant Hills First Addition (parcel 84235220A-1); thence northwesterly 492.46 feet and northeasterly 537.37 feet along the southwest and northwest lines of said Outlot A to the westerly right of way line of Manor Drive; thence on a straight line across Manor Drive 60 feet to the southwest corner of Lot 60 of Pleasant Hills Third Addition; thence southeasterly 252.5 feet along the south lines of said Lot 60 and Lot 61 to a bend in the south line of said Lot 61; thence northeasterly 367.0 feet along the southerly lines of said Lot 61 and Lot 62 to the southeasterly corner of said Lot 62; thence southeasterly 40 feet along the easterly boundary of Outlot A of said Pleasant Hills Third Subdivision to the northwesterly boundary of parcel 842353002, being the property known as 4900 State Street in Riverdale; thence northeasterly approximately 230 feet along said northwesterly boundary to the most northerly corner of said parcel 842353002; thence southeasterly 250 feet along the northeasterly boundary of said parcel 842353002 to the northwesterly right of way

line of State Street (US Highway 67); thence northeasterly approximately 1225 feet along said right of way line of State Street to the northwesterly right of way line of Valley Drive; thence northeasterly approximately 1180 feet along said right of way line to the corporate boundary in Fenno Road.

Excepting therefrom the following parcels:

1. Lots 1 through 22 of Havens Acres Subdivision
2. Lots 24 through 40 of Havens Acres Subdivision
3. All Railroad right of way in Havens Acres Subdivision
4. Sycamore Lane and Wisteria Lane right of way in Havens Acres Subdivision

WHEREAS, City staff has caused there to be prepared a form of Amendment No. 1 to the Plan ("Amendment No. 1" or "Amendment"), a copy of which has been placed on file for public inspection in the office of the City Clerk and which is incorporated herein by reference, the purpose of which is to add and/or confirm the list of proposed projects to be undertaken within the Area; and

WHEREAS, it is desirable that the area be redeveloped as part of the overall redevelopment covered by the Plan, as amended; and

WHEREAS, this proposed Amendment No. 1 adds no new land; and

WHEREAS, the Iowa statutes require the City Council to notify all affected taxing entities of the consideration being given to the proposed Amendment No. 1 and to hold a consultation with such taxing entities with respect thereto, and further provides that the designated representative of each affected taxing entity may attend the consultation and make written recommendations for modifications to the proposed division of revenue included as a part thereof, to which the City shall submit written responses as provided in Section 403.5, as amended; and

WHEREAS, the Iowa statutes further require the City Council to hold a public hearing on the proposed Amendment No. 1 subsequent to notice thereof by publication in a newspaper having general circulation within the City, which notice shall describe the time, date, place and purpose of the hearing, shall generally identify the urban renewal area covered by the Amendment and shall outline the general scope of the urban renewal project under consideration, with a copy of the notice also being mailed to each affected taxing entity.

NOW THEREFORE, BE IT RESOLVED, BY THE CITY COUNCIL OF THE CITY OF RIVERDALE, STATE OF IOWA:

Section 1. That the consultation on the proposed Amendment No. 1 required by Section 403.5(2) of the Code of Iowa, as amended, shall be held on February 22, 2018, in the Council Chambers, City Hall, 110 Manor Drive, Riverdale, Iowa, at 10:00 A.M., and the City Administrator, or his delegate, is hereby appointed to serve as the designated representative of

the City for purposes of conducting the consultation, receiving any recommendations that may be made with respect thereto and responding to the same in accordance with Section 403.5(2).

Section 2. That the City Clerk is authorized and directed to cause a notice of such consultation to be sent by regular mail to all affected taxing entities, as defined in Section 403.17(1), along with a copy of this Resolution and the proposed Amendment No. 1, the notice to be in substantially the following form:

NOTICE OF A CONSULTATION TO BE HELD BETWEEN
THE CITY OF RIVERDALE, STATE OF IOWA AND ALL
AFFECTED TAXING ENTITIES CONCERNING THE
PROPOSED AMENDMENT NO. 1 TO THE STATE STREET
URBAN RENEWAL PLAN FOR THE CITY OF RIVERDALE,
STATE OF IOWA

The City of Riverdale, State of Iowa will hold a consultation with all affected taxing entities, as defined in Section 403.17(1) of the Code of Iowa, as amended, commencing at 10:00 A.M. on February 22, 2018, in the Council Chambers, City Hall, 110 Manor Drive, Riverdale, Iowa concerning a proposed Amendment No. 1 to the State Street Urban Renewal Plan, a copy of which is attached hereto.

Each affected taxing entity may appoint a representative to attend the consultation. The consultation may include a discussion of the estimated growth in valuation of taxable property included in the proposed Urban Renewal Area, the fiscal impact of the division of revenue on the affected taxing entities, the estimated impact on the provision of services by each of the affected taxing entities in the proposed Urban Renewal Area, and the duration of any bond issuance included in the Amendment.

The designated representative of any affected taxing entity may make written recommendations for modifications to the proposed division of revenue no later than seven days following the date of the consultation. The City Administrator, or his delegate, as the designated representative of the City of Riverdale, State of Iowa, shall submit a written response to the affected taxing entity, no later than seven days prior to the public hearing on the proposed Amendment No. 1 to the State Street Urban Renewal Plan, addressing any recommendations made by that entity for modification to the proposed division of revenue.

This notice is given by order of the City Council of the City of Riverdale, State of Iowa, as provided by Section 403.5 of the Code of Iowa, as amended.

Dated this _____ day of _____, 2018.

City Clerk, City of Riverdale, State of Iowa

(End of Notice)

Section 3. That a public hearing shall be held on the proposed Amendment No. 1 before the City Council at its meeting which commences at 7:00 P.M. on March 13, 2018, in the Council Chambers, City Hall, 110 Manor Drive, Riverdale, Iowa.

Section 4. That the City Clerk is authorized and directed to publish notice of this public hearing in the Quad City Times, once on a date not less than four (4) nor more than twenty (20) days before the date of the public hearing, and to mail a copy of the notice by ordinary mail to each affected taxing entity, such notice in each case to be in substantially the following form:

(One publication required)

NOTICE OF PUBLIC HEARING TO CONSIDER APPROVAL OF A
PROPOSED AMENDMENT NO. 1 TO THE STATE STREET URBAN
RENEWAL PLAN FOR AN URBAN RENEWAL AREA IN THE
CITY OF RIVERDALE, STATE OF IOWA

The City Council of the City of Riverdale, State of Iowa, will hold a public hearing before itself at its meeting which commences at 7:00 P.M. on March 13, 2018 in the Council Chambers, City Hall, 110 Manor Drive, Riverdale, Iowa, to consider adoption of a proposed Amendment No. 1 to the State Street Urban Renewal Plan (the "Amendment") concerning an Urban Renewal Area in the City of Riverdale, State of Iowa, legally described as follows:

That part of the City of Riverdale, Scott County situated south and east of the following described line:

Beginning at the most northerly northwest corner of Scott County parcel 842617022, also being the property known as 4426 State Street in Riverdale, thence proceeding northeasterly along the northwesterly line of said parcel and the northwesterly line of Val-River Subdivision (parcel 8426011011) 457.84 feet to the most northerly southwest corner of parcel 842601007, also being the property known as 4602 State Street in Riverdale; thence northwesterly 384.19 feet, easterly 389.38 feet and southeasterly approximately 186 feet around the north end of parcel 842601007 to the most northerly northwest corner of parcel 842601001.; thence northeasterly 380.76 feet and southeasterly 355.3 feet along the northwest and northeast boundaries of said parcel 842601001 to the northwesterly right of way line of State Street; thence northeasterly along said right of way line approximately 1312 feet to the most southerly corner of Outlot A of Pleasant Hills First Addition (parcel 84235220A-1); thence northwesterly 492.46 feet and northeasterly 537.37 feet along the southwest and northwest lines of said Outlot A to the westerly right of way line of Manor Drive; thence on a straight line across Manor Drive 60 feet to the southwest corner of Lot 60 of Pleasant Hills Third Addition; thence southeasterly 252.5 feet along the south lines of said Lot 60 and Lot 61 to a bend in the south line of said Lot 61; thence northeasterly 367.0 feet along the southerly lines of said Lot 61 and Lot 62 to the southeasterly corner of said Lot 62; thence southeasterly 40 feet along the easterly boundary of Outlot A of said Pleasant Hills Third Subdivision to the northwesterly boundary of parcel 842353002, being the property known as 4900 State Street in Riverdale; thence northeasterly approximately 230 feet along said northwesterly boundary to the most northerly corner of said parcel 842353002; thence southeasterly 250 feet along the northeasterly boundary of said parcel 842353002 to the northwesterly right of way line of State Street (US Highway 67); thence northeasterly approximately 1225 feet along said right of way line of State Street to the northwesterly right of way line of Valley Drive; thence northeasterly approximately 1180 feet along said right of way line to the corporate boundary in Fenno Road.

Excepting therefrom the following parcels:

5. Lots 1 through 22 of Havens Acres Subdivision
6. Lots 24 through 40 of Havens Acres Subdivision
7. All Railroad right of way in Havens Acres Subdivision
8. Sycamore Lane and Wisteria Lane right of way in Havens Acres Subdivision

A copy of the Amendment is on file for public inspection in the office of the City Clerk, City Hall, City of Riverdale, Iowa.

The City of Riverdale, State of Iowa is the local public agency which, if such Amendment is approved, shall undertake the urban renewal activities described in such Amendment.

The general scope of the urban renewal activities under consideration in the Amendment is to promote the growth and retention of qualified industries and businesses in the Urban Renewal Area through various public purpose and special financing activities outlined in the Amendment. To accomplish the objectives of the Amendment, and to encourage the further economic development of the Urban Renewal Area, the Amendment provides that such special financing activities may include, but not be limited to, the making of loans or grants of public funds to private entities under Chapter 15A of the Code of Iowa. The City also may reimburse or directly undertake the installation, construction and reconstruction of substantial public improvements, including, but not limited to, street, water, sanitary sewer, storm sewer or other public improvements. The Amendment provides that the City may issue bonds or use available funds for purposes allowed by the Plan, as amended, and that tax increment reimbursement of the costs of urban renewal projects may be sought if and to the extent incurred by the City. The Amendment initially proposes specific public infrastructure or site improvements to be undertaken by the City, and provides that the Amendment may be amended from time to time.

The proposed Amendment would add and/or confirm the list of proposed projects to be undertaken within the Area. The proposed Amendment adds no new land. Other provisions of the Plan not affected by the Amendment would remain in full force and effect.

Any person or organization desiring to be heard shall be afforded an opportunity to be heard at such hearing.

This notice is given by order of the City Council of the City of Riverdale, State of Iowa, as provided by Section 403.5 of the Code of Iowa.

Dated this _____ day of _____, 2018.

City Clerk, City of Riverdale, State of Iowa

(End of Notice)

Section 5. That the proposed Amendment No. 1, attached hereto as Exhibit 1, for the proposed Urban Renewal Area described therein is hereby officially declared to be the proposed Amendment No. 1 referred to in the notices for purposes of such consultation and hearing and that a copy of the Amendment shall be placed on file in the office of the City Clerk.

PASSED AND APPROVED this 13th day of February, 2018.

Mayor

ATTEST:

City Clerk

Label the Amendment as Exhibit 1 (with all exhibits) and attach it to this Resolution.

ATTACH THE AMENDMENT
LABELED AS EXHIBIT 1 HERE

CERTIFICATE

STATE OF IOWA

)

) SS

COUNTY OF SCOTT

)

I, the undersigned City Clerk of the City of Riverdale, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the records of the City showing proceedings of the Council, and the same is a true and complete copy of the action taken by the Council with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Council and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Council pursuant to the local rules of the Council and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective City offices as indicated therein, that no Council vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the City or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand and the seal of the Council hereto affixed this _____ day of _____, 2018.

City Clerk, City of Riverdale, State of Iowa

(SEAL)

AMENDMENT NO. 1

TO THE

URBAN RENEWAL PLAN

FOR THE

STATE STREET URBAN RENEWAL AREA

CITY OF RIVERDALE, IOWA

Original Plan Adopted – November 2014
Amendment No. 1 Adopted – _____ 2018

**AMENDMENT NO. 1
TO THE
URBAN RENEWAL PLAN
FOR THE
STATE STREET URBAN RENEWAL AREA

CITY OF RIVERDALE, IOWA**

INTRODUCTION

The Urban Renewal Plan (“Plan”) for the State Street Urban Renewal Area (“Area”), adopted in 2014, is being amended to add and/or confirm the list of proposed projects to be undertaken within the Area by this Amendment No. 1 (“Amendment No. 1”). No land is being added to the Area by this Amendment No. 1.

The material changes by this Amendment No. 1 include the following:

1. Addition of Eligible Urban Renewal Projects. See Pages 3 - 4.
2. Updating Financial Data. See Pages 4 - 5.

Except as modified by this Amendment No.1, the provisions of the Plan are hereby ratified, confirmed, and approved and shall remain in full force and effect as provided herein. In case of any conflict or uncertainty, the terms of this Amendment No. 1 shall control. Any subsections not mentioned in this Amendment No. 1 shall continue to apply to the Plan.

DESCRIPTION OF AREA

Even though no land is being added by this Amendment No. 1, for convenience the legal description of the Area is set out in Exhibit A and a depiction of the Area is set out in Exhibit B.

BASE VALUE

No change is being made to the boundary of the Area by this Amendment No. 1. The Area has a frozen base value that has already been established and that is not being changed by this Amendment No. 1.

AREA DESIGNATION

The Area was originally designated as appropriate for the promotion of economic development (commercial and industrial). The Area continues to be appropriate for the promotion of economic development (commercial and industrial). No change is made to the area designation by this Amendment No. 1.

PROJECT OBJECTIVES

No changes are being made to the Project Objectives by this Amendment No. 1.

TYPES OF RENEWAL ACTIVITIES

No changes are being made to the Types of Renewal Activities by this Amendment No. 1.

PREVIOUSLY APPROVED URBAN RENEWAL PROJECTS

Numerous urban renewal projects were authorized prior to the date of this Amendment No. 1 and are continuing. Such projects are not listed in this Amendment No. 1 but consist of a variety of urban renewal projects.

ELIGIBLE URBAN RENEWAL PROJECT(S) (Amendment No. 1)

Although certain project activities may occur over a period of years, in addition to the projects previously proposed in the Plan, as previously amended, the Eligible Urban Renewal Projects under this Amendment No. 1 include:

1. Public Improvements

Urban Renewal Project Description	Estimated Time Period	Estimated Cost to be reimbursed by tax increment financing	Rationale
Reconstruction of South Bellingham Street from its intersection with State St. to the south approximately 1450 linear feet	2018 - 2020	\$250,000 - \$300,000	Improvements are expected to aid in the flow of heavy truck traffic serving major commercial and industrial businesses and are expected to encourage expansion within the Area. The total project is expected to cost approximately \$1,344,000 of which approximately 80% is expected from RISE grant funding with an approximately 20% match to be reimbursed from tax increment financing.
Total		Not to exceed \$250,000 to \$300,000	

Note: It may be that the above costs will be reduced by the application of state and/or federal grants or programs; cost-sharing agreements with other entities; or other available sources of funds.

2. Tax Rebate or other Development Agreements

- A.** Arconic Inc. (or a related entity): It is anticipated that the proposed project will involve the construction and remodeling of buildings to facilitate the installation of a Horizontal Heat Treat Furnace and supporting equipment. In addition the developer is expected to replace much of its IT architecture, rebuilding a metal casting complex, replacing switchgear, and power conversion equipment in the hot rolling area and completing an automation project in cold rolling. It is expected that the project will create and/or retain jobs. Construction on the project is expected to occur in 2018-2020. The developer for this project is Arconic Inc. (or a related entity) and it is estimated that their capital investment will be approximately \$162,560,000 with approximately \$41,380,000 of that amount being directly related to the construction and remodeling of buildings in the Area. The City expects to provide incentives in the form of incremental tax rebates not to exceed \$3,500,000 of the incremental property taxes generated by the increased assessed value of the new and remodeled buildings. All incentives will be subject to the terms and conditions of a development agreement between the City and the developer. These rebates will not be general obligations of the City, but will be payable solely from the incremental taxes generated by the project.

3. Planning, engineering fees (for urban renewal plans), attorney fees, other related costs to support urban renewal projects and planning

Project	Date	Estimated cost
Fees and costs	Undetermined	Not to exceed \$50,000

FINANCIAL DATA

1.	Current constitutional debt limit:	\$3,607,673
2.	Current outstanding general obligation debt:	\$1,240,000
3.	Proposed amount of indebtedness to be incurred: A specific amount of debt to be incurred for the Eligible Urban Renewal Projects (Amendment No. 1) has not yet been determined. This document is for planning purposes only. The estimated project costs in this Amendment No. 1 are estimates only and will be incurred and spent over a number of years. In no event will the City's constitutional debt limit be exceeded. The City Council will consider each project proposal on a case-by-case basis to determine if it is in the City's best interest to participate before approving an urban renewal project or expense. It is further expected that such indebtedness, including interest on the same, may be financed in whole or in part with tax increment revenues	\$3,800,000 - \$3,850,000 This total does not include financing costs related to debt issuance, which will be incurred over the life of the Area.

	from the Area. Subject to the foregoing, it is estimated that the cost of the Eligible Urban Renewal Projects as described above will be approximately as stated in the next column:	
--	--	--

DEVELOPMENT PLAN/ZONING

The City of Riverdale has a general plan for the physical development of the City as a whole outlined in the 2012-2032 Comprehensive Plan, adopted by the City in November 2012. The goals and objectives of this Plan, including the urban renewal projects, are in conformity with the 2012-2032 Comprehensive Plan.

This Plan does not in any way replace or modify the City's current land use planning or zoning regulation process.

Any urban renewal projects related to the need for improved traffic, public transportation, public utilities, recreational and community facilities, or other public improvements within the Area are set forth in this Plan, as amended. As the Area develops, the need for public infrastructure extensions and upgrades will be evaluated and planned for by the City.

URBAN RENEWAL FINANCING

The City intends to utilize various financing tools such as those described below to successfully undertake the proposed urban renewal actions. The City has the statutory authority to use a variety of tools to finance physical improvements within the Area. These include:

A. Tax Increment Financing

Under Section 403.19 of the Iowa Code, urban renewal areas may utilize the tax increment financing mechanism to finance the costs of public improvements or economic development incentives associated with redevelopment projects. Upon creation of a tax increment district within the Area, by ordinance, the assessment base is frozen and the amount of tax revenue available from taxes paid on the difference between the frozen base and the increased value, if any, is segregated into a separate fund for the use by the City to pay costs of the eligible urban renewal projects. Certain increased taxes generated by any new development, above the base value, are distributed to the taxing entities, if not requested by the City.

B. General Obligation Bonds

Under Division III of Chapter 384 and Chapter 403 of the Iowa Code, the City has the authority to issue and sell general obligation bonds for specified essential and general corporate purposes, including the acquisition and construction of certain public improvements within the Area or incentives for development consistent with the Plan. Such bonds are payable from the levy of unlimited ad valorem taxes on

all the taxable property within the City. It may be the City will elect to abate some or all of the debt service on these bonds with incremental taxes from this Area.

The City may also determine to use tax increment financing to provide incentives such as cash grants, loans, tax rebates or other incentives to developers in connection with urban renewal projects for commercial or industrial development or other urban renewal projects. In addition, the City may determine to issue general obligation bonds, tax increment revenue bonds or such other obligations, or loan agreements for the purpose of making loans or grants of public funds to private businesses located in the Area for urban renewal projects. Alternatively, the City may determine to use available funds for making such loans or grants for urban renewal projects. In any event, the City may determine to use tax increment financing to reimburse the City for any obligations or advances.

Nothing herein shall be construed as a limitation on the power of the City to exercise any lawful power granted to the City under Chapter 15, Chapter 15A, Chapter 403, Chapter 427B, or any other provision of the Code of Iowa in furtherance of the objectives of the Plan, as amended.

PROPERTY ACQUISITION/DISPOSITION

Notwithstanding prior plan provisions, the City will follow any and all applicable requirements for the acquisition and disposition of property upon terms and conditions in the discretion of the City Council.

RELOCATION

The City does not expect there to be any relocation required as part of the eligible urban renewal projects; however, if any relocation is necessary, the City will follow all applicable relocation requirements.

URBAN RENEWAL PLAN AMENDMENTS

The Plan may be amended from time to time for a variety of reasons, including but not limited to, change in the Area, to add or change land use controls and regulations, to modify goals or types of renewal activities, to add or change urban renewal projects, or to amend property acquisition and disposition provisions. The City Council may amend the Plan in accordance with applicable state law.

EFFECTIVE PERIOD

This Amendment No. 1 to the Urban Renewal Plan for the State Street Urban Renewal Area will become effective upon its adoption by the City Council. Notwithstanding anything to the contrary in the Plan, any prior amendment, resolution, or document the Plan shall remain in effect until terminated by the City Council, and the use of incremental property tax revenues, or the “division

of revenue,” as those words are used in Chapter 403 of the Code of Iowa, will be consistent with Chapter 403 of the Iowa Code. The division of revenues shall continue on the Area, including all amendment areas, for the maximum period allowed by law.

The original Area was first certified in 2014; therefore, fiscal year 2034-2035 is the last year that Tax Increment can be collected on the original Area.

REPEALER AND SEVERABILITY CLAUSE

Any parts of the Plan, as amended, in conflict with this Amendment No. 1 are hereby repealed. If any part of this Amendment No. 1 is determined to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the validity of the previously adopted Plan as a whole or the previous amendments to the Plan, if any, or any part of the Plan not determined to be invalid or unconstitutional.

EXHIBIT A
Legal Description of the Area

That part of the City of Riverdale, Scott County situated south and east of the following described line:

Beginning at the most northerly northwest corner of Scott County parcel 842617022, also being the property known as 4426 State Street in Riverdale, thence proceeding northeasterly along the northwesterly line of said parcel and the northwesterly line of Val-River Subdivision (parcel 8426011011) 457.84 feet to the most northerly southwest corner of parcel 842601007, also being the property known as 4602 State Street in Riverdale; thence northwesterly 384.19 feet, easterly 389.38 feet and southeasterly approximately 186 feet around the north end of parcel 842601007 to the most northerly northwest corner of parcel 842601001; thence northeasterly 380.76 feet and southeasterly 355.3 feet along the northwest and northeast boundaries of said parcel 842601001 to the northwesterly right of way line of State Street; thence northeasterly along said right of way line approximately 1312 feet to the most southerly corner of Outlot A of Pleasant Hills First Addition (parcel 84235220A-1); thence northwesterly 492.46 feet and northeasterly 537.37 feet along the southwest and northwest lines of said Outlot A to the westerly right of way line of Manor Drive; thence on a straight line across Manor Drive 60 feet to the southwest corner of Lot 60 of Pleasant Hills Third Addition; thence southeasterly 252.5 feet along the south lines of said Lot 60 and Lot 61 to a bend in the south line of said Lot 61; thence northeasterly 367.0 feet along the southerly lines of said Lot 61 and Lot 62 to the southeasterly corner of said Lot 62; thence southeasterly 40 feet along the easterly boundary of Outlot A of said Pleasant Hills Third Subdivision to the northwesterly boundary of parcel 842353002, being the property known as 4900 State Street in Riverdale; thence northeasterly approximately 230 feet along said northwesterly boundary to the most northerly corner of said parcel 842353002; thence southeasterly 250 feet along the northeasterly boundary of said parcel 842353002 to the northwesterly right of way line of State Street (US Highway 67); thence northeasterly approximately 1225 feet along said right of way line of State Street to the northwesterly right of way line of Valley Drive; thence northeasterly approximately 1180 feet along said right of way line to the corporate boundary in Fenno Road.

Excepting therefrom the following parcels:

1. Lots 1 through 22 of Havens Acres Subdivision
2. Lots 24 through 40 of Havens Acres Subdivision
3. *All Railroad right of way in Havens Acres Subdivision*
4. *Sycamore Lane and Wisteria Lane right of way in Havens Acres Subdivision.*

EXHIBIT B Map of the Area



01447594-1\22647-007

BOARD OF SUPERVISORS

600 West Fourth Street
Davenport, Iowa 52801-1030

Office: (563) 326-8749

E-Mail: board@scottcountyiowa.com



TONY KNOBBE, Chairman
KEN BECK, Vice-Chair
CAROL EARNHARDT
DIANE HOLST
BRINSON L. KINZER

March 6, 2018 DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT

Mayor Michael Bawden
Riverdale City Council Members
Riverdale City Hall
110 Manor Drive
Riverdale, IA 52722

RE: City of Riverdale's proposed amendment of the State Street Urban Renewal Area Plan

Dear Mayor Bawden and Council Members:

Thank you for the opportunity to comment on the proposed amendment of the State Street Urban Renewal Area Plan by the City of Riverdale. It is the Board of Supervisor's understanding from the information provided, that the City proposes to offer Arconic up to \$3.5M of Tax Increment Financed rebate as an economic development incentive for the proposed expansion and upgrade to Arconic's manufacturing facilities. The Plan amendment also includes a proposal to use \$350K in TIF revenue to provide the required local match for a State RISE grant for the reconstruction of South Bellingham Road adjacent to the Arconic plant and also to cover the administrative costs associated with this plan amendment.

The Board supports the use of Tax Increment Financing when it is used as an economic development incentive for a valued significant business, such as Arconic, that is retaining and adding primary jobs and other improvements that strengthen the local and regional economy. The Board does not support the use of TIF for funding municipal infrastructure improvements, such as the local match for the State RISE grant. Rather such a match should only come from city revenue sources and not the County levy generated portion of a TIF fund. The Board also opposes the use of TIF to reimburse City's for administrative and legal fees associated with TIF plans.

The Board of Supervisors recommends that all tax increment financing projects be for the minimum dollar amount to make the industrial project feasible and also be of the shortest possible duration.

The Scott County Board of Supervisors wants to continue the spirit of cooperation with the City of Riverdale on economic development projects and we look forward to working with you in the future.

Sincerely,

Tony Knobbe, Chairman
Scott County Board of Supervisors

cc: Scott County Board of Supervisors
Mahesh Sharma, Scott County Administrator
Tim Long, Riverdale City Administrator

Facility & Support Services

600 West Fourth Street
Davenport, Iowa 52801
(563) 326-8738 (Voice)

(563) 328-3245 Fax



Item #5
3/6/18

~ Our Promise: Professional People, Solving Problems, High Performance

February 26, 2018

To: Mahesh Sharma
County Administrator

From: Tammy Speidel, Director
Facility and Support Services

Subj: Scott County Waste Commission- Custodial Services Discussion

Mahesh,

We have previously discussed the request from the Scott County Waste Commission that we collaborate with them with regards to their custodial needs at the Landfill, Recycling Center, and the Electronic Demanufacturing facility.

The Waste Commission reached out to us for assistance in an effort to properly maintain their buildings and protect their capital investment. They currently have a third party performing their custodial work; however it is not being maintained at a level that meets their needs or maintains their facilities.

As you may recall, Scott County currently partners with the Waste Commission in several areas; Scott County and the Waste Commission have an ongoing financial relationship which allowed them to expand their facilities which benefits all residents and businesses in Scott County, Scott County provides all of the Waste Commission's IT services, including network, phone system, and servers. We jointly bid PC and other computer related equipment purchases, the Waste Commission utilizes the Avigilon system for their CCTV needs both at their own locations as well as the County park recycling sites, and they provide and pull recycling dumpsters at various campus and remote locations.

Daniel Mora, our Custodial Coordinator has visited the three sites, evaluated their condition, and analyzed staff hours needed to clean their sites at the same level as County facilities.

It is anticipated that the Landfill site would require a .45 FTE position, which is a 19.5 hour per week position and that the Recycling and Demanufacturing site combined would require a .72 FTE position, which is 29 hours per week position. Neither of these staffing levels is considered benefit eligible.

The Waste Commission, similar to SECC and the DOT General Store, would reimburse the county for staff expense as well as be responsible for any equipment or supplies needed to perform custodial duties.

If approved, Scott County would hire and manage the two positions; costs would be billed back to the Waste Commission.

Kathy Morris, Director at the Waste Commission, has indicated that she has spoken with both you and Supervisor Beck with regards to this request.

I will be at the next Committee of the Whole to answer any questions you or the Board may have.

CC: Kathy Morris, Director, Waste Commission of Scott County
Bryce Stalcup, Special Waste Manager, Waste Commission of Scott County
FSS Management Team

TIM LANE
Scott County Sheriff

Item #7
3/6/18

SHAWN ROTH
Chief Deputy Sheriff

BRYCE SCHMIDT
Chief Deputy Sheriff



EMERGENCY 9-1-1
(563) 326-8625
(563) 326-8689 (FAX)

400 West 4th Street
Davenport, Iowa 52801-1104

www.scottcountyiowa.com/sheriff
sheriff@scottcountyiowa.com

Date: March 6, 2018

Memo To: Board of Supervisors

From: Sheriff Lane

REF: Overfilling Jail Senior Accounting Clerk Position

The Sheriff's Office is requesting the ability to overfill the jail senior accounting clerk position in the jail office. There are only 2 positions in the jail office, the senior accounting clerk and the inmate services clerk. The current inmate services clerk position will be vacant after April 4, 2018 and the current senior accounting clerk position will become vacant at the end of April, 2018 at the earliest. Of the two positions, the senior accounting clerk position will take more extensive training, and working one-on-one with the current senior accounting clerk will be invaluable training for the incumbent.

I'm not requesting any additional funding to accomplish this overfill or asking for a permanent change to my table of organization. I feel confident the Sheriff's Office budget can absorb the costs. It is likely it will be almost four weeks before we will get the individual hired and by that time, the inmate services clerk position will be vacant.

I appreciate your consideration of the matter as I work toward maximizing the onboarding of staff in the Jail.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

March 8, 2018

APPROVAL OF THE REQUEST TO OVERFILL THE JAIL SENIOR ACCOUNTING CLERK POSITION.

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

- Section 1. That the request to overfill the Jail senior accounting clerk position
in the jail is hereby approved as presented.
- Section 2. This resolution shall take effect immediately.

BILL FENNELLY
SCOTT COUNTY TREASURER

600 W 4th Street
Davenport, Iowa 52801-1030

www.scottcountyiowa.com
www.iowatreasurers.org



Item #8
3/6/18

MOTOR VEHICLE DIVISION
Scott County Administrative Center (563) 326-8664

PROPERTY TAX DIVISION
Scott County Administrative Center (563) 326-8670

COUNTY GENERAL STORE
902 West Kimberly Road, Suite 6D
Davenport, Iowa 52806
(563) 386-AUTO (2886)

To: Scott County Board of Supervisors

From: Bill Fennelly, Scott County Treasurer

Subject: Request to fill Financial Management Supervisor

Date: February 27, 2018

I am requesting the Board to approve filling the position of Financial Management Supervisor by Megan Petersen at midpoint salary of \$88,234 and three weeks of vacation.

Megan has extensive knowledge of county government with seven years as the Finance Director for the City of East Moline. I feel her knowledge and skill level merits the requested adjustments.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

March 8, 2018

APPROVING THE ANNUAL SALARY AND VACATION ACCRUAL OF MEGAN
PETERSEN FOR THE POSITON OF FINANCIAL MANAGEMENT SUPERVISOR FOR
THE TREASURER'S OFFICE

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. The hiring of Megan Petersen for the position of Financial
Management Supervisor for the Treasurer's Office at a starting salary of
\$88,234/yr is hereby approved.

Section 2. The approval of Ms. Petersen accruing annual vacation at the rate of
120 hours annually.

Section 3. This resolution shall take effect immediately.

Community Services Department

600 W. 4th St.
Davenport, Iowa 52801



Item #9
3/6/18

(563) 326-8723 Fax (563) 326-8730

February 26, 2018

To: Mahesh Sharma

From: Lori A. Elam

Re: Approval of Tax Suspension Request

This is a request for approval of a tax suspension as presented.

As you are aware, tax suspensions may be directed by the Department of Human Services if the taxpayer is receiving specific assistance from that Department. In these directed suspensions, the suspension remains in effect as long as the person continues to own the property and receive the specified assistance from the Department of Human Services.

Additionally, under the Board of Supervisors policy, taxpayers may apply for suspension based on financial criteria. These are considered requested suspensions and are for the period only of the tax year and relates to the amounts owed at the time of the suspension. Persons may, of course, reapply each year if they continue to meet the eligibility criteria.

The county has received tax suspension petition requests as follows:

DIRECTED TAX SUSPENSION:

Diana Doak
1619 East 11th Street
Davenport, IA 52803

Suspend: The second half of the 2016 property taxes due in March 2018 in the amount of \$584.00.

This application is directed by the Dept. of Human Services.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT THIS
RESOLUTION HAS BEEN FORMALLY APPROVED BY THE BOARD
OF SUPERVISORS ON _____
DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

March 8, 2018

SUSPENDING THE SECOND HALF OF THE 2016 PROPERTY TAXES FOR DIANA DOAK, 1619 EAST 11TH STREET, DAVENPORT, IOWA, AS DIRECTED BY THE IOWA DEPARTMENT OF HUMAN SERVICES IN THE AMOUNT OF \$584.00.

BE IT RESOLVED by the Scott County Board of Supervisors as follows:

- Section 1. That Scott County has been directed by the Iowa Department of Human Services to suspend the collection of property taxes, assessments and rates or charges, including interest, fees, and costs for Diana Doak. The second half of the 2016 property taxes for Diana Doak 1619 East 11th Street, Davenport, Iowa, in the amount of \$584.00 are hereby suspended.
- Section 2. That the collection of all property taxes, special assessments, and rates or charges, including interest, fees, and costs assessed against the parcel at 1619 East 11th Street, Davenport, Iowa remaining unpaid shall be suspended for such time as Diana Doak remains the owner of such property, and during the period she receives assistance as described in Iowa Code Section 427.9.
- Section 3. That the County Treasurer is hereby directed to suspend collection of the above stated taxes, assessments, and rates or charges, including interest, fees, and costs, thereby establishing a lien on said property as required by law, with future collection to include statutory interest.
- Section 4. This resolution shall take effect immediately.

ROXANNA MORITZ, C.E.R.A.
AUDITOR & COMMISSIONER OF ELECTIONS
600 W. 4th St.
Davenport, Iowa 52801
Ph: (563) 326-8631 Fax: (563) 326-8601
www.scottcountyiowa.com



TO: Mahesh Sharma

FROM: Roxanna Moritz

SUBJECT: 2017 School Boards & Municipalities Election Assessments

DATE: 02/19/2018

Please see the attached resolution for the 2017 assessment of election costs for School Boards and Municipalities Elections.

If you or the Board of Supervisors has any questions about the assessment Richard Bauer (election supervisor) will be available at the March 6, 2018 committee of the whole meeting.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

RESOLUTION

SCOTT COUNTY BOARD OF SUPERVISORS

March 8, 2018

APPROVING THE ASSESSMENT OF 2017 ELECTION COSTS FOR SCHOOL BOARD AND MUNICIPALITIES ELECTIONS TOTALING \$162,596.66

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. The assessment of election costs to school districts and municipalities as detailed in the County Auditor's Office is hereby approved for the following elections and total amounts:

ELECTION	AMOUNT
School Board Elections	
Davenport	\$26,533.42
Bettendorf	9,772.31
North Scott	5,227.72
Pleasant Valley	1,519.24
Eastern IA Comm. College	18,794.08
SCHOOL BOARD TOTAL	\$61,846.77
Municipal Elections	
Bettendorf City	\$16,841.97
Blue Grass City	4,373.35
Buffalo City	3,582.56
Davenport City Primary	11,965.22
Davenport City Municipal	41,307.66
Dixon City	1,141.88
Donahue City	1,165.22
Eldridge City	3,125.21
LeClaire City	5,705.96
Long Grove City	1,654.14
Panorama Park City	557.64
Princeton City	1,207.82
Riverdale City	3,930.22
Maysville City	678.77
McCausland City	1,196.24
New Liberty City	679.61
Walcott City	1,636.42
MUNICIPAL TOTAL	\$100,749.89
GRAND TOTAL	\$162,596.66

Section 2. This resolution shall take effect immediately.



March 6, 2018

To: Scott County Board of Supervisors
From: Ray Weiser, GIS Coordinator

Re: Beacon GIS web hosting service from the Schneider Corp.

Scott County's property data is a critical resource for staff, county constituents and members of the larger public and business community. This data is maintained in-house using a variety of software applications and made widely available and accessible through web and GIS hosted services. Web usage statistics show that 25% of Scott County web traffic involves parcel and map data representing approximately 750,000 page views per month.

Today, these services are provided by two vendors: the Sidwell Company's Portico solution for our mapping needs, and the Schneider Corporation's Parcel Query product for parcel data reports. There is a collaborative cost sharing agreement between Scott County and both the Davenport and Scott County Assessors' offices to maintain these services.

Parcel Query carries a \$7,560 annual hosting fee paid in alternating quarterly installments shared between the city and county assessors' offices. A separate backfill service of \$1,800 is paid annually by Scott County to push tax data into GIS feature classes. The Portico annual cost of \$5,585 is paid by Scott County Information Technology. Total annual operating costs are: \$15,215.

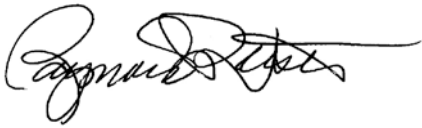
Hosting relationships with Sidwell and Schneider have been in place for eight and fifteen years respectively. However Schneider's product, Parcel Query, has reached end of life and is at risk of becoming unsupported. In response, a project team comprised of county and city staff representing the Davenport City Assessor, Scott County Assessor, Auditor, Recorder, Treasurer, and Information Technology offices was convened to address this risk and look at alternatives. Solutions from three vendors were considered including Sidwell, Schneider and CamaVision. Notes including cost estimates of the three solutions are included in *Attachment A: Product Comparison*.

After careful review, the project team recommends the Schneider Beacon product for your consideration and approval.



The Schneider agreement is a five-year contract in the amount of \$97,100. Continuing the tradition of inter-agency cost sharing, the project team proposes to split costs equally between Scott County, Davenport City Assessor, and the Scott County Assessor. Scott County's total five-year commitment is \$33,872. It represents a prorated hosting and implementation fee of \$3,772 for fiscal year 2018, with the balance of \$30,100 in hosting fees paid in annual installments beginning fiscal year 2019 through the end of fiscal year 2023. If approved, the costs will be paid for out of the Scott County GIS CIP fund and IT operations budget.

Sincerely,



Ray Weiser
Scott County GIS Coordinator

Encl: Attachment A: "Product Comparison", Schneider Contract, Resolution.



Scott County, Iowa
Information Technology Department
Geographic Information Systems

600 W 4th St Davenport, IA · 52801-1030
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PROFESSIONAL
SERVICES AGREEMENT



This Agreement is made and entered into by and between The Schneider Corporation also doing business as **qPublic**, an Indiana Corporation, whose place of business is 8901 Otis Avenue, Indianapolis, IN 46216 ("PROFESSIONAL") and **Scott County, Iowa; Scott County, Iowa Assessor; Davenport City Assessor**; whose place of business is: **600 West 4th Street, Davenport, IA 52801** ("CLIENT").

1 Services.

PROFESSIONAL shall provide CLIENT with the following services ("Services"):

A. Beacon Portal Development

Development of a publicly accessible (or restricted access if chosen) web-based property information portal featuring land assessment, taxation, CAMA, and digital map data utilizing existing real estate and GIS datasets provided to Professional by Client. This site will include the following:

- a. Property ownership, location, valuation, recording, and tax information from Client's property tax administration system Tyler Incode.
- b. Detailed residential, commercial, and agricultural land and improvements information from Client's CAMA real estate system Vanguard.
- c. Property sales history from Client's CAMA real estate system (if available).
- d. Property Sketches (if available, and provided by CLIENT in a web-friendly image file format).
- e. Property Photos (if available, and provided by CLIENT in a web-friendly image file format).
- f. ESRI compatible vector and raster spatial data from Client's existing GIS data sources.
- g. Interactive GIS mapping interface including navigation tools such as zoom in, zoom out, dynamic and fixed panning, feature selection and query, interactive overview map, and legend. Also included are map tools to measure distance and area, buffer selected features, zoom to scale, identify features, and map printing to multiple paper sizes.
- h. Dynamic relationship between parcel reports and an Internet map service. This will allow the user to search for a property and be taken directly to the queried parcel on the map, and alternatively select a parcel on the map and be taken directly to the specific report(s) associated with the parcel.
- i. Additional features available to all real estate web site clients, including multiple search criteria, dynamic user help guides, Client contact information, and user feedback forms.
- j. Professional will provide an automated routine to transfer data from Client's local computer data sources to Professional's servers over a high speed Internet connection. This automated routine can be scheduled to update data to the website on a regular basis
- k. Additional components elected by Clients (descriptions to add on modules can be found at www.schneidercorp.com/B-Q-addons)
 - Website Branding
 - Includes the following custom CLIENT based website branding enhancements:
 - Replacement of the Beacon web page header logo with a single CLIENT branded logo, having the same image dimensions and placement location on the web page.
 - Replacement of the Beacon printed report / printed map header logo with a single CLIENT branded logo, having the same image dimensions and placement location on the web page.
 - Change the page tab navigation bar (below the header) to a hex color code of CLIENT's choosing.
 - Removal of Schneider header and footer logos and social media hyperlinked icons.
 - Mailing Labels Generator
 - Account Management
 - Comparables Search
 - Comparables Results Export
 - Document Access

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Indianapolis, IN 46216
Toll-Free: 866.973.7100

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West Lafayette, IN 47906

Ankeny, Iowa
1450 SW Vintage Pkwy
Suite 260
Ankeny, IA 50023

Charlotte, North Carolina
8307 University Executive Park Dr
Suite 220
Charlotte, NC 28262

www.schneidercorp.com

DeLand, Florida
112 W. New York Ave
Suite 216
DeLand, FL 32720

B. Beacon Portal Customizations

- a. **Site Domain Name** – Professional will configure the Beacon Portal site to be accessible at a hostname URL of <https://parcels.scottcountyiowa.com>.
- b. **Parcel Search Start Page** – Professional will modify the Beacon Portal's parcel search results module to query based on search criteria submitted from CLIENT's front end parcel search web page at <https://www.scottcountyiowa.com/parcels>, using URL query string parameters for address, parcel number, owner name, and doing business as (DBA).
- c. **Portal usage reporting to CLIENT's Google Analytics account** – Professional will modify Beacon Portal's Google Analytics tracking to report usage for CLIENT's Beacon Portal application to CLIENT's Google Analytics account.
- d. **Submit Data Correction Tool** – Professional will configure the Beacon Parcel Report's Submit Data Correction tool, for CLIENT's Beacon site, to send users to CLIENT's front-end website feedback form at <https://www.scottcountyiowa.com/contactus?sendto=parcels-assessor>.
- e. **Professional agrees to make ongoing updates to the Beacon Portal to work towards web accessibility compliance, based on WCAG 2.0 AA guidelines. Updates will be made at Professional's discretion.**

C. Beacon Portal Hosting and Maintenance

PROFESSIONAL shall host and maintain of the above described portal for the term of this Agreement.

PROFESSIONAL'S web data server environment includes a redundant/fail over power system, multiple power sources and long term generator power, and multiple entry points for Internet bandwidth from different providers for increased reliability. Services include automated transfer of data updates, mutually agreed upon website improvements and modifications, and regular functionality enhancements through the web hosting period. Services related to connecting to new versions of existing third party databases and services related to connecting to new databases in the event of a change in third party providers are not covered by this Agreement. PROFESSIONAL will also maintain website usage statistics which can be viewed by CLIENT staff through an interface. Certain onsite hardware and software configurations may require additional third party software (not included in this Agreement). The update feature requires CLIENT to maintain a dedicated high speed Internet access. Services also include monitoring of PROFESSIONAL'S web servers on a 24/7 basis; however, because of infrastructure issues beyond the control of PROFESSIONAL'S staff, web services are not guaranteed to be available 24 hours per day, 7 days per week.

2 Payment for Services.

CLIENT shall compensate PROFESSIONAL for the Services as follows:

1. Beacon

a. One-time setup cost:	\$16,800 \$6,800
Setup items:	
Core Setup	Included
Website Branding	Included
Mailing Labels Generator	Included
Comparables Results Export	Included
Custom Site Domain Name	Included
Custom Parcel Search Start Page	Included
Custom Google Analytics Account	Included
<< Client Discount>>	(\$10,000) (ISAC Promo Discount)
Total:	\$6,800
b. Annual Hosting:	\$18,060
Hosting items:	
Core Hosting	Included
Map (Esri)	Included
Account Management	Included
Comparables Search	Included
Document Access	Included

2. Payment Schedule

Year 1 April 1, 2018 – June 30, 2018: Setup: \$6,800, Hosting: \$4,515 (Prorated)
Year 2 July 1, 2018 – June 30, 2019: \$18,060
Year 3 July 1, 2019 – June 30, 2020: \$18,060

Year 4 July 1, 2020 – June 30, 2021: \$18,060
Year 5 July 1, 2021 – June 30, 2022: \$18,060
Year 6 July 1, 2022 – June 30, 2023: \$18,060

Scott County, Scott County Assessor, and Davenport City Assessor will be invoiced separately. The Client(s) must establish in writing the amount each party will pay along with specific mailing addresses.

3. Project Schedule

a. Portal Development

- i. Professional requires the following information and technical assistance from the Client to access data sources defined in the Scope of Services.
 1. Database connection information
 2. Server name or IP address.
 3. Database name.
 4. User login information for read access.
 5. Data dictionary or schema, as available.
- ii. Network paths to all file data sources.
- iii. Installation of Professional's Remote Support application on a computer with network access to the Client's data sources and files.
- iv. All information must be provided by the Client to the Professional at least 21 days prior to the start of the Initial Hosting Term, defined below, to ensure that all data will be available on the portal at the start of the Initial Hosting Term.

b. Portal Hosting and Maintenance

- i. The Initial Hosting Term shall be defined in the Scope of Service or Payment Schedule above.
- ii. The Initial Hosting Term shall begin at the date above regardless of project delays resulting from Client's failure to provide Professional with information required to access project data sources according to the project schedule. Any project delays on the part of the Professional will result in the initial hosting term starting the first day of the first month following the completion of the portal's development and release from Professional to Client.

Invoicing will be done on an annual basis at the beginning of the term unless otherwise specified.

Balances due 30 days after the due date for non-government clients and 60 days after the due date for government clients shall be assessed an interest rate of 1½ % per month (18% per year). CLIENT agrees to pay for any and all costs of collection including, but not limited to interest, lien costs, court costs, expert fees, attorney's fees and other fees or costs involved in or arising out of collecting any unpaid or past due balances, including late fees or penalties. If payment is not received within 30 days of the due date, PROFESSIONAL reserves the right, after giving seven (7) days written notice to CLIENT, to suspend services to CLIENT or to terminate this Agreement.

3 Terms of Service. Each party's rights and responsibilities under this Agreement are conditioned upon and subject to the Terms of Service which can be found at <http://schneidercorp.com/termsofservice/>. By executing this Agreement, CLIENT acknowledges that it has read the above-described Terms of Service and agrees that such Terms of Service are incorporated herein and made a part of this Agreement. PROFESSIONAL reserves the right to update or modify the Terms of Service upon ten (10) days prior notice to CLIENT. Such notice may be provided by PROFESSIONAL to CLIENT by e-mail.

4 Term, Termination and Renewal. The initial term of this Agreement shall be defined in the Scope of Service or Payment Schedule above. If the services provided are for an annual rate and extend for multiple years, PROFESSIONAL will prorate the first year of the agreement to match the fiscal year for the CLIENT, followed by consecutive, 12- month periods. This Agreement shall automatically renew for successive terms which consist of a twelve (12) month period, subject to earlier termination as set forth in this Agreement or upon written notification by either party thirty (30) days prior to the end of a term. If, for any reason, this Agreement is terminated prior to the end of a term, any waived or discounted fees or specified promotional items provided by PROFESSIONAL shall be invoiced by PROFESSIONAL and paid by CLIENT.

5 Assignment. Neither PROFESSIONAL nor CLIENT shall assign or transfer any rights under or interest in this Agreement without the prior written consent of the other party. Nothing in this paragraph shall, however, prevent PROFESSIONAL from employing consultants or subcontractors to assist in the performance of the Services, or for the PROFESSIONAL from assigning the agreement to wholly (or majority) owned subsidiaries.

6 Rights and Benefits. Nothing in this Agreement shall be construed to give any rights or benefits in this Agreement to anyone other than CLIENT and PROFESSIONAL. CLIENT and PROFESSIONAL expressly state there are no third party beneficiaries to this Agreement.

7 Successors. This Agreement is binding on the partners, successors, executors, administrators and assigns of both parties.

8 Applicable Law. The terms and conditions of this Agreement are subject to the laws of the State of Indiana.

IN WITNESS WHEREOF, the Parties have executed this Agreement by affixing their signatures below.

Pricing is valid through March 31, 2018.

PROFESSIONAL:

The Schneider Corporation

By: _____

Print: _____

Title: _____

Date: _____

CLIENT:

Scott County, Iowa Assessor

By: _____

Print: _____

Title: _____

Date: _____

CLIENT:

Scott County, Iowa

By: _____

Print: _____

Title: _____

Date: _____

CLIENT:

Davenport City, Iowa Assessor

By: _____

Print: _____

Title: _____

Date: _____

Attachment A: Product Comparison

Existing Solution: Sidwell Portico and Schneider Parcel Query applications.

Summary: Portico and Parcel Query work together to provide a complete mapping and parcel public access tool. However, Parcel Query is approaching end of life and is at risk of being deprecated and unsupported by Schneider as their product development focuses increasingly on their standard Beacon hosting solution.

Costs: Parcel Query carries a \$7,560 annual hosting fee paid in alternating quarterly installments shared between city and county assessors' offices. A separate backfill service of \$1,800 is paid annually by Scott County to push tax data into GIS feature classes. Portico annual cost of \$5,585 is paid by Scott County Information Technology. Total annual operating cost: \$15,215.

Option 1: Sidwell Portico 3

Summary: Sidwell's new Portico 3 is an improved version of our existing map product, with added functions and tools provided by a third party extension product they've recently adopted. Portico is however very map-centric meaning that there is little emphasis on parcel reporting. Consequently, as a product replacement for Parcel Query, it falls short. There is no capability to pull source data from county/city appraisal and tax databases. This solution relies on county/city or third party vendors to extract and transfer tax and appraisal parcel data. Even were the data available, there is limited display/reporting functionality. Data would be appended to existing GIS data features and displayed in data panels docked to the sides of the mapping interface. Critical functions such as comp search tools were non-existent. Custom data handling and functionality is possible, but was not demonstrated or priced. Without a backfill solution to push tax and appraisal data into GIS or other web-ready data formats, and limited parcel data reporting tools this is not a standalone product.

Costs: Portico 3 is offered at the current annual hosting cost of \$5,585 per year. No backfill service available.

Option 2: Vanguard Web Hosting Services

Summary: Vanguard Appraisals, Inc offers a web hosting solution with both parcel reporting and mapping functionality. Because Vanguard is the author of our city and county CAMA software, they have an unparalleled understanding of it and are able to extract and display this information in their online application. There are security and accessibility concerns with their solution and the interface seemed dated. The Vanguard mapping component underwhelmed. For example, there was no way to view multiple property comparables on a map. Finally, while the appraisal data was expectedly well handled, they are unable to extract data from our tax system. Their solution is to backfill tax data into CAMA or for us to provide tax database extracts to them for custom integration. It could be paired with Portico 3 to enhance the mapping but there is no tax data alternative that compares favorably to Parcel Query. As such, we did not consider this a standalone product.

Costs: Vanguard web hosting services with discounts for multi-year contract and both city and county participation is \$12,994 per year. No backfill service available.

Option 3: Schneider Beacon

Summary: The Schneider Beacon product was the only option evaluated that demonstrated the ability to extract data from both our appraisal and tax databases. Other vendors relied on some combination of city/county or third party vendors to accomplish this despite the fact that those approaches are unproven and/or incomplete solutions. Beacon, in part because it is capable of pulling data from local sources, is better able to display our property maps and records as a single, cohesive product. There are no links to disparate systems, each handling one aspect of the parcel data application.

Because the existing Parcel Query application is a Schneider product, they were able to retain many of the existing features and functionality within Beacon. This includes analytics, branding, feedback and other customizations. Schneider also made a commitment to meet emerging web accessibility standards.

Beacon offers all existing map and parcel reporting functions within our current solution. The platform is mobile friendly and GPS aware (i.e. maps move with you on mobile devices). Additional functions such as field data entry, ag soils display, assessment appeal, and account management (to set up restricted access) extend our current services. Some functions are included in the core product while others are offered as optional, paid add-ons.

Under the Beacon agreement, we are able to add as many map layers to the interface as we want at no additional cost. So for example, flood zones, land use, historic aerial imagery, elevation contours, soils layers, etc. can all be added under the current contract. Combined with the aforementioned account management function, we can even restrict certain layers to staff only (e.g. building permits).

The Beacon product is priced higher than the alternatives, but was the only one to provide services comparable to our current parcel data hosting application.

Costs: Beacon hosting \$18,060 per year plus \$6,800 onetime implementation fees and annual \$1,800 backfill service.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

March 8, 2018

APPROVAL OF CONTRACT WITH SCHNEIDER CORPORATION FOR THE BEACON GIS WEB HOSTING SERVICE.

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

- Section 1. That the five-year contract in the total amount of \$33,872 with the Schneider Company for hosting and implementation of the Beacon Web GIS hosting solution is hereby approved.
- Section 2. That the contract represents prorated hosting and implementation fees of \$3,772 for fiscal year 2018, with the balance of \$30,100 paid in annual installments of \$6,020 through end of fiscal year 2023.
- Section 3. That the Chairman is hereby authorized to sign said agreement.
- Section 4. This resolution shall take effect immediately.

OFFICE OF THE COUNTY ADMINISTRATOR

600 West Fourth Street
Davenport, Iowa 52801-1003

Office: (563) 326-8702
Fax: (563) 328-3285
www.scottcountyiowa.com



February 15, 2018

TO: Mahesh Sharma, County Administrator

CC: Board of Supervisors
Wes Rostenbach, Accounting and Tax Manager

FROM: David Farmer, CPA, Director of Budget and Administrative Services

SUBJ: Extension of County Audit Services – Baker Tilly Virchow Krause, LLP

The County entered into a contract for Audit services with Baker Tilly Virchow Krause, LLP in June, 2010 for five years (2010 – 2014) and April 2014 for three years (2015 – 2017). Baker Tilly was chosen by a seven person Audit Selection Committee that considered technical quality, price and quality of presentation. Based on the overall audit experiences from 2010 - 2017, Baker Tilly and the County discussed the contract status to determine if future audit services would meet the County's long term goals. The County's experiences with Baker Tilly have been positive and we wish to continue the relationship. Additionally, due to unexpected internal turnover within the county, a change in external auditors may cause significant audit difficulty for departments of the county for fiscal year 2018.

Price proposal

Baker Tilly responded with a one year offer of \$75,000 for fiscal year 2018. This coincides with the recent contracts fee adjustments of \$2,500 per year. The fees for fiscal year 2017 were \$72,500.

Technical Quality Update

I have reviewed Baker Tilly's System Review Report completed by other independent auditors. The purpose of this report is to test and report on the system of quality control. In the opinion of the independent auditors, the system is suitably designed and complied to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a pass, pass with deficiency(ies) or fail. Baker Tilly Virchow Krause, LLP received a peer review rating of pass as of November 3, 2015. This is the most recent review available.

Recommendation

At this time, I am recommending an extension of audit services contract with Baker Tilly Virchow Krause, LLP. I will be at March 6, 2018 Board of Supervisors Committee of the Whole meeting if you or the Board have any questions.

CLIENT COPY



Baker Tilly Virchow Krause, LLP
777 E Wisconsin Ave, 32nd Floor
Milwaukee, WI 53202-5313
tel 414 777 5500
fax 414 777 5555
bakertilly.com

February 12, 2018

Board of Supervisors
c/o Mr. David Farmer
Director of Budget and Administrative Services
County of Scott
600 West Fourth Street
Davenport, Iowa 52801-1003

Dear Mr. Farmer:

Thank you for using Baker Tilly Virchow Krause, LLP ("Baker Tilly" or "we" or "our") as your auditors.

The purpose of this letter (the "Engagement Letter") is to confirm our understanding of the terms and objectives of our engagement and the nature of the services we will provide as independent accountants of the County of Scott ("you" or "your").

Services and Related Report

We will audit the basic financial statements of the County of Scott as of and for the year ended June 30, 2018, and the related notes to the financial statements. Upon completion of our audit, we will provide the County of Scott with our audit report on the financial statements and supplemental information referred to below. If, for any reasons caused by or relating to the affairs or management of the County of Scott, we are unable to complete the audit or are unable to or have not formed an opinion, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement.

In order to perform the professional services outlined in this Engagement Letter, Baker Tilly requires access to information subject to Title II of the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"). Federal law requires Baker Tilly to execute a Business Associate Agreement ("BA Agreement") prior to being granted this information. For your convenience, we have attached our firm standard BA Agreement for your review and signature as Addendum A. Please execute and return a copy with this Engagement Letter, keeping the original BA Agreement on file with your HIPAA compliance records.

The following supplementary information accompanying the financial statements will also be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

Combining and Individual Fund Financial Statements
Schedule of Expenditures of Federal and State Awards

Accounting standards generally accepted in the United States of America provide for certain required supplementary information ("RSI"), such as management's discussion and analysis, to supplement the County of Scott's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County of Scott's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

Management's Discussion and Analysis
Budget Comparison Schedules
OPEB - related schedules
Pension - related schedules

We will read the following other information accompanying the financial statements to identify any material inconsistencies with the audited financial statements; however, the other information will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditor's report will not provide an opinion or any assurance on that other information:

Introductory Section
Statistical Section

Our Responsibilities and Limitations

The objective of a financial statement audit is the expression of an opinion on the financial statements. The objective also includes reporting on:

- > Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a direct and material effect on the financial statements in accordance with *Government Auditing Standards*.
- > Internal control related to major federal programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance").

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We will be responsible for performing the audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions and to render the required reports.

These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the County of Scott or to acts by management or employees acting on behalf of the County of Scott. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse. Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management and the audit committee or equivalent group charged with governance of their responsibilities.

The audit will include obtaining an understanding of the County of Scott and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to determine the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and the audit committee or equivalent group charged with governance internal control matters that are required to be communicated under professional standards. We will also inform you of any other matters involving internal control, if any, as required by *Government Auditing Standards* and the Uniform Guidance.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control over compliance issued pursuant to the Uniform Guidance.

We will design our audit to obtain reasonable, but not absolute, assurance of detecting errors or fraud that would have a material effect on the financial statements as well as other illegal acts having a direct and material effect on financial statement amounts. An audit is not designed to detect error or fraud that is immaterial to the financial statements. Our audit will not include a detailed audit of transactions, such as would be necessary to disclose errors or fraud that did not cause a material misstatement of the financial statements. It is important to recognize that there are inherent limitations in the auditing process. Audits are based on the concept of selective testing of the data underlying the financial statements, which involves judgment regarding the areas to be tested and the nature, timing, extent and results of the tests to be performed. Our audit is not a guarantee of the accuracy of the financial statements and, therefore, is subject to the limitation that material errors or fraud or other illegal acts having a direct and material financial statement impact or a direct and material effect on major federal programs, if they exist, may not be detected. Because of the characteristics of fraud, particularly those involving concealment through collusion, falsified documentation and management's ability to override controls, an audit designed and executed in accordance with GAAS and *Government Auditing Standards*, may not detect a material fraud. Further, while effective internal control reduces the likelihood that errors, fraud or other illegal acts will occur and remain undetected, it does not eliminate that possibility. For these reasons, we cannot ensure that errors, fraud or other illegal acts or noncompliance, if present, will be detected. However, we will communicate to you, as appropriate, any such matters that we identify during our audit. Also, if required by *Government Auditing Standards*, we will report known or likely fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse directly to parties outside of the County of Scott.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County of Scott's compliance with the provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether you have complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of test of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the County of Scott's major programs. The purpose of those procedures will be to express an opinion on your compliance with requirements applicable to each of your major programs in our report on compliance issued pursuant to the Uniform Guidance.

We are also responsible for determining that the audit committee or equivalent group charged with governance is informed about certain other matters related to the conduct of the audit, including (i) our responsibility under GAAS, (ii) an overview of the planned scope and timing of the audit, and (iii) significant findings from the audit, which include (a) our views about the qualitative aspects of your significant accounting practices, accounting estimates, and financial statement disclosures; (b) difficulties encountered in performing the audit; (c) uncorrected misstatements and material corrected misstatements that were brought to the attention of management as a result of auditing procedures; and (d) other significant and relevant findings or issues (e.g., any disagreements with management about matters that could be significant to your financial statements or our report thereon, consultations with other independent accountants, issues discussed prior to our retention as independent auditors, fraud and illegal acts, and all significant deficiencies and material weaknesses identified during the audit). Lastly, we are responsible for ensuring that the audit committee or equivalent group charged with governance receives copies of certain written communications between us and management including written communications on accounting, auditing, internal controls or operational matters and representations that we are requesting from management.

The audit will not be planned or conducted in contemplation of reliance of any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be addressed differently by a third party, possibly in connection with a specific transaction.

Management's Responsibilities

The County of Scott's management is responsible for the financial statements referred to above. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of the Uniform Guidance. In this regard, management is responsible for establishing policies and procedures that pertain to the maintenance of adequate accounting records and effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities; to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that there is reasonable assurance that government programs are administered in compliance with applicable requirements; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. You are also responsible for the selection and application of accounting principles, the authorization of receipts and disbursements, the safeguarding of assets, the proper recording of transactions in the accounting records, for reporting financial information in conformity with accounting principles generally accepted in the United States of America ("GAAP"), and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us in the management representation letter (i) about all known or suspected fraud affecting the County of Scott involving: (a) management, (b) employees who have significant roles in internal control over financial reporting, and (c) others where the fraud or illegal acts could have a material effect on the financial statements; and (ii) of its knowledge of any allegations of fraud or suspected fraud affecting the County of Scott received in communications from employees, former employees, analysts, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review before we begin fieldwork.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed above. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You are responsible for preparation of the schedule of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of

expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in a written representation letter that (a) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (b) that you believe the schedule of expenditures of federal awards including its form and content, is fairly presented in accordance with the Uniform Guidance; (c) that the methods of measurement or presentation have not changed from those used in the prior year (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of federal awards.

Management is responsible for (i) adjusting the basic financial statements to correct material misstatements and for affirming to us in a management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period under audit are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole, and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of your internal control over financial reporting that are reasonably likely to adversely affect your ability to record, process, summarize and report external financial data reliably in accordance with GAAP. Management is also responsible for identifying and ensuring that the County of Scott complies with the laws and regulations applicable to its activities.

As part of management's responsibility for the financial statements and the effectiveness of its system of internal control over financial reporting, management is responsible for making available to us, on a timely basis, all of your original accounting records and related information and for the completeness and accuracy of that information and your personnel to whom we may direct inquiries. As required by GAAS, we will make specific inquiries of management and others about the representations embodied in the financial statements and the effectiveness of internal control over financial reporting. GAAS also requires that we obtain written representations covering audited schedule of expenditures of federal awards, federal award programs, and compliance with laws, regulations, contracts and grant agreements from certain members of management. The results of our audit tests, the responses to our inquiries, and the written representations, comprise the evidential matter we intend to rely upon in forming our opinion on the financial statements.

Baker Tilly is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 15B of the Securities Exchange Act of 1934 (the "Act"). Baker Tilly is not recommending an action to the County of Scott; is not acting as an advisor to you and does not owe a fiduciary duty pursuant to Section 15B of the Act to you with respect to the information and material contained in the deliverables issued under this engagement. You should discuss any information and material contained in the deliverables with any and all internal and external advisors and experts that you deem appropriate before acting on this information or material.

Nonattest Services

Prior to or as part of our audit engagement, it may be necessary for us to perform certain nonattest services. For purposes of this letter, nonattest services include services that *Government Auditing Standards* refers to as non-audit services.

Nonattest services that we will be providing are as follows:

- > Preparation of Part II of the Data Collection Form

Board of Supervisors
County of Scott

February 12, 2018
Page 7

None of these nonattest services constitute an audit under generally accepted auditing standards including *Government Auditing Standards*.

We will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.

In connection with our performance of any nonattest services, you agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.
- > Evaluate the adequacy and results of the nonattest services we perform.
- > Accept responsibility for the results of our nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

On a periodic basis, as needed, we will meet with you to discuss your accounting records and the management implications of your financial statements. We will notify you, in writing, of any matters that we believe you should be aware of and will meet with you upon request.

Other Documents

If you intend to reproduce or publish the financial statements in an annual report or other information (excluding official statements), and make reference to our firm name in connection therewith, you agree to publish the financial statements in their entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing and final materials before distribution.

If you intend to reproduce or publish the financial statements in an official statement, unless we establish a separate agreement to be involved in the issuance, any official statements issued by the County of Scott must contain a statement that Baker Tilly is not associated with the official statement, which shall read "Baker Tilly Virchow Krause, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Baker Tilly Virchow Krause, LLP, has also not performed any procedures relating to this official statement."

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

At the conclusion of our engagement, we will complete the appropriate auditor sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to complete the auditee sections and to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior year audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include within the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of thirty (30) days after receipt of the auditors' reports or nine (9) months after the end of the audit period.

We will provide copies of our reports to the County of Scott, however, management is responsible for distribution of the reports and the financial statements. Copies of our reports are to be made available for public inspection unless restricted by law or regulation or if they contain privileged and confidential information.

The documentation for this engagement, including the workpapers, is the property of Baker Tilly and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to federal or state agencies for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Baker Tilly personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. If we are required by law, regulation or professional standards to make certain documentation available to regulators, the County of Scott hereby authorizes us to do so.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract. We previously sent you our most recent peer review report.

Timing and Fees

Completion of our work is subject to, among other things, (i) appropriate cooperation from the County of Scott's personnel, including timely preparation of necessary schedules, (ii) timely responses to our inquiries, and (iii) timely communication of all significant accounting and financial reporting matters. When and if for any reason the County of Scott is unable to provide such schedules, information, and assistance, Baker Tilly and you may mutually revise the fee to reflect additional services, if any, required of us to complete the audit. Delays in the issuance of our audit report beyond the date that was originally contemplated may require us to perform additional auditing procedures which will likely result in additional fees.

Revisions to the scope of our work will be communicated to you and may be set forth in the form of an "Amendment to Existing Engagement Letter." In addition, if we discover compliance issues that require us to perform additional procedures and/or provide assistance with these matters, fees at our standard hourly rates apply.

Board of Supervisors
County of Scott

February 12, 2018
Page 9

We estimate that our fee will be \$75,000. Invoices for these fees will be rendered each month as work progresses and are payable on presentation. A charge of 1.5% per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

We may use temporary contract staff to perform certain tasks on your engagement and will bill for that time at the rate that corresponds to Baker Tilly staff providing a similar level of service. Upon request, we will be happy to provide details on training, supervision, and billing arrangements we use in connection with these professionals.

Any additional services that may be requested, and we agree to provide, may be the subject of a separate engagement letter.

We may be required to disclose confidential information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, we will promptly notify the County of Scott, unless otherwise prohibited. In the event we are requested by the County of Scott or required by government regulation, subpoena or other legal process to produce our engagement working papers or our personnel as witnesses with respect to services rendered to the County of Scott, so long as we are not a party to the proceeding in which the information is sought, we may seek reimbursement for our professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

Our fees are based on known circumstances at the time of this Engagement Letter. Should circumstances change significantly during the course of this engagement, we will discuss with you the need for any revised audit fees. This can result from changes at the County of Scott, such as the turnover of key accounting staff, the addition of new funds or significant federal or state programs or changes that affect the amount of audit effort from external sources, such as new accounting and auditing standards that become effective that increase the scope of our audit procedures. This Engagement Letter currently includes all auditing and accounting standards and the current single audit guidance in effect as of the date of this letter.

We would expect to continue to perform our services under the arrangements discussed above from year to year, unless for some reason you or we find that some change is necessary. We will, of course be happy to provide the County of Scott with any other services you may find necessary or desirable.

Resolution of Disagreements

In the unlikely event that differences concerning services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation.

If mediation does not settle the dispute or claim, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the relevant services is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, except that no pre-hearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from AAA, Judicial Arbitration & Mediation Services (JAMS), the Center for Public Resources or any other internationally or nationally-recognized organization mutually agreed upon by the parties. Potential arbitrator names will be exchanged within fifteen (15) days of the parties' agreement to settle the dispute or claim by binding arbitration, and arbitration will thereafter proceed expeditiously. The arbitration will be conducted before a single arbitrator, experienced in accounting and auditing matters. The arbitrator shall have no authority to award non-monetary or equitable relief and will not have the right to award punitive damages. The award of the arbitration shall be in writing and shall be accompanied by a well-reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. In no event shall a demand for arbitration be made after the date when institution of legal or equitable proceedings based on such claim would be barred under the applicable statute of limitations.

Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

Limitation on Damages and Indemnification

The liability (including attorney's fees and all other costs) of Baker Tilly and its present or former partners, principals, agents or employees related to any claim for damages relating to the services performed under this Engagement Letter shall not exceed the fees paid to Baker Tilly for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such services. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this Engagement Letter even if the other party has been advised of the possibility of such damages.

As Baker Tilly is performing the services solely for your benefit, you will indemnify Baker Tilly, its subsidiaries and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorneys' fees and all defense costs) associated with any third-party claim, relating to or arising as a result of the services, or this Engagement Letter.

Because of the importance of the information that you provide to Baker Tilly with respect to Baker Tilly's ability to perform the services, you hereby release Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the services, that arise from or relate to any information, including representations by management, provided by you, County of Scott personnel or agents, that is not complete, accurate or current.

Board of Supervisors
County of Scott

February 12, 2018
Page 11

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim.

Other Matters

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated, or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization, or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

Our dedication to client service is carried out through our employees who are integral in meeting this objective. In recognition of the importance of our employees, it is hereby agreed that the County of Scott will not solicit our employees for employment or enter into an independent contractor arrangement with any individual who is or was an employee of Baker Tilly for a period of twelve months following the date of the conclusion of this engagement. If the County of Scott violates this non-solicitation clause, the County of Scott agrees to pay to Baker Tilly a fee equal to the hired person's annual salary at the time of the violation so as to reimburse Baker Tilly for the costs of hiring and training a replacement.

Baker Tilly Virchow Krause, LLP is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly Virchow Krause, LLP is not Baker Tilly International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Virchow Krause, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

This Engagement Letter constitutes the entire agreement between the County of Scott and Baker Tilly regarding the services described in this Engagement Letter and supersedes and incorporates all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto.

Board of Supervisors
County of Scott

February 12, 2018
Page 12

The provisions of this Engagement Letter, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties. If any provision of this Engagement Letter is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Engagement Letter shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

If because of a change in the County of Scott's status or due to any other reason, any provision in this Engagement Letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

This agreement shall be governed by and construed in accordance with the laws of the state of Illinois, without giving effect to the provisions relating to conflict of laws.

We appreciate the opportunity to be of service to you.

If there are any questions regarding the Engagement Letter, please contact John A. Knepel, the engagement partner on this engagement who is responsible for the overall supervision and review of the engagement and for determining that the engagement has been completed in accordance with professional standards. John A. Knepel is available at 414 777 5359, or at John.Knepel@bakertilly.com.

Sincerely,

BAKER TILLY VIRCHOW KRAUSE, LLP

Baker Tilly Virchow Krause, LLP

Enclosure

The services and terms as set forth in the Engagement Letter are agreed to by:

Official's Name

Official's Signature

Title

Date

**ADDENDUM A
BUSINESS ASSOCIATE AGREEMENT
BETWEEN COUNTY OF SCOTT
and
BAKER TILLY VIRCHOW KRAUSE, LLP**

THIS BUSINESS ASSOCIATE AGREEMENT (BA Agreement) replaces previous business associate agreements between Baker Tilly Virchow Krause, LLP (Business Associate) and County of Scott (Covered Entity) (each a "Party" and collectively the "Parties") and is effective on February 12, 2018 ("Effective Date").

1. PREAMBLE

Covered Entity and Business Associate enter into this BA Agreement to comply with the requirements of: (i) the implementing regulations at 45 C.F.R Parts 160, 162 and 164 for the Administrative Simplification provisions of Title II, Subtitle F of the Health Insurance Portability and Accountability Act of 1996 (HIPAA) (i.e., the HIPAA Privacy, Security, Electronic Transaction, Breach Notification and Enforcement Rules the (Implementing Regulations)), (ii) the requirements of the Health Information Technology for Economic and Clinical Health Act, as incorporated in the American Recovery and Reinvestment Act of 2009 the (HITECH Act) that are applicable to business associates and (iii) the requirements of the final modifications to the HIPAA Privacy, Security, Enforcement and Breach Notification Rules as issued on January 25, 2013, and effective March 26, 2013, (75 Fed. Reg. 5566 (Jan. 25, 2013)) the (Final Regulations). The Implementing Regulations, the HITECH Act and the Final Regulations are collectively referred to in this BA Agreement as the "HIPAA Requirements".

Covered Entity and Business Associate agree to incorporate into this BA Agreement any regulations issued by the U.S. Department of Health and Human Services (DHHS) with respect to the HIPAA Requirements that relate to the obligations of business associates and that are required to be (or should be) reflected in a business associate agreement. Business Associate recognizes and agrees that it is obligated by law to meet the applicable provisions of the HIPAA Requirements and that it has direct liability for any violations of the HIPAA Requirements.

2. DEFINITIONS

- (a) "Breach" shall mean, as defined in 45 C.F.R. § 164.402, the acquisition, access, use or disclosure of Unsecured Protected Health Information in a manner not permitted by the HIPAA Requirements that compromises the security or privacy of that Protected Health Information.
- (b) "Business Associate Subcontractor" shall mean, as defined in 45 C.F.R. § 160.103, any entity (including an agent) that creates, receives, maintains or transmits Protected Health Information on behalf of Business Associate.
- (c) "Electronic PHI" shall mean, as defined in 45 C.F.R. § 160.103, Protected Health Information that is transmitted or maintained in any Electronic Media.
- (d) "Limited Data Set" shall mean, as defined in 45 C.F.R. § 164.514(e), Protected Health Information that excludes the following direct identifiers of the individual or of relatives, employers or household members of the individual:
 - (i) Names;
 - (ii) Postal address information, other than town or city, State and zip code;
 - (iii) Telephone numbers;
 - (iv) Fax numbers;
 - (v) Electronic mail addresses;
 - (vi) Social security numbers;

- (vii) Medical record numbers;
- (viii) Health plan beneficiary numbers;
- (ix) Account numbers;
- (x) Certificate/license numbers;
- (xi) Vehicle identifiers and serial numbers, including license plate numbers;
- (xii) Device identifiers and serial numbers;
- (xiii) Web Universal Resource Locators (URLs);
- (xiv) Internet Protocol (IP) address numbers;
- (xv) Biometric identifiers, including finger and voice prints; and
- (xvi) Full face photographic images and any comparable images.

(e) "Protected Health Information" or "PHI" shall mean, as defined in 45 C.F.R. § 160.103, information created or received by a Health Care Provider, Health Plan, employer or Health Care Clearinghouse, that (i) relates to the past, present or future physical or mental health or condition of an individual, provision of health care to the individual or the past, present or future payment for provision of health care to the individual, (ii) identifies the individual, or with respect to which there is a reasonable basis to believe the information can be used to identify the individual and (iii) is transmitted or maintained in an electronic medium, or in any other form or medium. The use of the term "Protected Health Information" or "PHI" in this BA Agreement shall mean both Electronic PHI and non-Electronic PHI, unless another meaning is clearly specified.

(f) "Security Incident" shall mean, as defined in 45 C.F.R. § 164.304, the attempted or successful unauthorized access, use, disclosure, modification or destruction of information or interference with system operations in an information system.

(g) "Unsecured Protected Health Information" shall mean, as defined in 45 C.F.R. § 164.402, Protected Health Information that is not rendered unusable, unreadable or indecipherable to unauthorized persons through the use of a technology or methodology specified by DHHS.

(h) All other capitalized terms used in this BA Agreement shall have the meanings set forth in the applicable definitions under the HIPAA Requirements.

3. GENERAL TERMS

(a) In the event of an inconsistency between the provisions of this BA Agreement and a mandatory term of the HIPAA Requirements (as these terms may be expressly amended from time to time by the DHHS or as a result of interpretations by DHHS, a court or another regulatory agency with authority over the Parties), the interpretation of DHHS, such court or regulatory agency shall prevail. In the event of a conflict among the interpretations of these entities, the conflict shall be resolved in accordance with rules of precedence.

(b) Where provisions of this BA Agreement are different from those mandated by the HIPAA Requirements, but are nonetheless permitted by the HIPAA Requirements, the provisions of this BA Agreement shall control.

(c) Except as expressly provided in the HIPAA Requirements or this BA Agreement, this BA Agreement does not create any rights in third parties.

4. SPECIFIC REQUIREMENTS

(a) Flow-Down of Obligations to Business Associate Subcontractors. Business Associate agrees that as required by the HIPAA Requirements, Business Associate will enter into a written agreement with all Business Associate Subcontractors that: (i) requires them to comply with the Privacy and Security Rule provisions of this BA Agreement in the same manner as required of Business Associate and (ii) notifies such Business Associate Subcontractors that they will incur liability under the HIPAA Requirements for non-compliance with such provisions. Accordingly, Business Associate shall ensure that all Business Associate Subcontractors agree in writing to the same privacy and security restrictions, conditions and requirements that apply to Business Associate with respect to PHI.

(b) Privacy of Protected Health Information

(i) Permitted Uses and Disclosures of PHI. Business Associate agrees to create, receive, use, disclose, maintain or transmit PHI only in a manner that is consistent with this BA Agreement or the HIPAA Requirements and only in connection with providing the services to Covered Entity identified in the Engagement Letter and this BA Agreement. Accordingly, in providing services to or for the Covered Entity, Business Associate, for example, will be permitted to use and disclose PHI for "Treatment, Payment, and Health Care Operations," as those terms are defined in the HIPAA Requirements. Business Associate further agrees that to the extent it is carrying out one or more of the Covered Entity's obligations under the Privacy Rule (Subpart E of 45 C.F.R. Part 164), it shall comply with the requirements of the Privacy Rule that apply to the Covered Entity in the performance of such obligations.

(1) Business Associate shall report to Covered Entity any use or disclosure of PHI that is not provided for in this BA Agreement, including reporting Breaches of Unsecured Protected Health Information as required by 45 C.F.R. § 164.410 and required by Section 4(d)(ii) below.

(2) Business Associate shall establish, implement and maintain appropriate safeguards and comply with the Security Standards (Subpart C of 45 C.F.R. Part 164) with respect to Electronic PHI, as necessary to prevent any use or disclosure of PHI other than as provided for by this BA Agreement.

(ii) Business Associate Obligations. As permitted by the HIPAA Requirements, Business Associate also may use or disclose PHI received by the Business Associate in its capacity as a Business Associate to the Covered Entity for Business Associate's own operations if:

(1) the use relates to: (1) the proper management and administration of the Business Associate or to carry out legal responsibilities of the Business Associate or (2) data aggregation services relating to the health care operations of the Covered Entity or

(2) the disclosure of information received in such capacity will be made in connection with a function, responsibility or services to be performed by the Business Associate, and such disclosure is required by law or the Business Associate obtains reasonable assurances from the person to whom the information is disclosed that it will be held confidential and the person agrees to notify the Business Associate of any Breaches of confidentiality.

(iii) Minimum Necessary Standard and Creation of Limited Data Set. Business Associate's use, disclosure or request of PHI shall utilize a Limited Data Set if practicable. Otherwise, in performing the functions and activities as specified in the Engagement Letter and this BA Agreement, Business Associate agrees to use, disclose or request only the minimum necessary PHI to accomplish the intended purpose of the use, disclosure or request.

(iv) Access. In accordance with 45 C.F.R. § 164.524 of the HIPAA Requirements, Business Associate will make available to the Covered Entity (or as directed by the Covered Entity, to those individuals who are the subject of the PHI (or their designees)), their PHI in the Designated Record Set. Business Associate shall make such information available in an electronic format where directed by the Covered Entity.

(v) Disclosure Accounting. Business Associate shall make available the information necessary to provide an accounting of disclosures of PHI as provided for in 45 C.F.R. § 164.528 of the HIPAA Requirements by making such information available to the Covered Entity or (at the direction of the Covered Entity) making such information available directly to the individual.

(vi) Amendment. Business Associate shall make PHI in a Designated Record Set available for amendment and, as directed by the Covered Entity, incorporate any amendment to PHI in accordance with 45 C.F.R. § 164.526 of the HIPAA Requirements.

(vii) Right to Request Restrictions on the Disclosure of PHI and Confidential Communications. If an individual submits a Request for Restriction or Request for Confidential Communications to the Business Associate, Business Associate and Covered Entity agree that Business Associate, on behalf of Covered Entity, will evaluate and respond to these requests according to Business Associate's own procedures for such requests.

(viii) Return or Destruction of PHI. Upon the termination or expiration of the Engagement Letter or this BA Agreement, Business Associate agrees to return the PHI to Covered Entity, destroy the PHI (and retain no copies) or if Business Associate determines that return or destruction of the PHI is not feasible, (a) continue to extend the protections of this BA Agreement and of the HIPAA Requirements to the PHI and (b) limit any further uses and disclosures of the PHI to the purpose making return or destruction infeasible.

(ix) Availability of Books and Records. Business Associate shall make available to DHHS or its agents the Business Associate's internal practices, books and records relating to the use and disclosure of PHI in connection with this BA Agreement.

(x) Termination for Breach.

(1) Business Associate agrees that Covered Entity shall have the right to terminate this BA Agreement or seek other remedies if Business Associate violates a material term of this BA Agreement.

(2) Covered Entity agrees that Business Associate shall have the right to terminate this BA Agreement or seek other remedies if Covered Entity violates a material term of this BA Agreement.

(c) Information and Security Standards

(i) Business Associate will develop, document, implement, maintain and use appropriate Administrative, Technical and Physical Safeguards to preserve the Integrity, Confidentiality and Availability of, and to prevent non-permitted use or disclosure of, Electronic PHI created or received for or from the Covered Entity.

(ii) Business Associate agrees that with respect to Electronic PHI, these Safeguards, at a minimum, shall meet the requirements of the HIPAA Security Standards applicable to Business Associate.

(iii) More specifically, to comply with the HIPAA Security Standards for Electronic PHI, Business Associate agrees that it shall:

- (1) Implement Administrative, Physical and Technical Safeguards consistent with (and as required by) the HIPAA Security Standards that reasonably protect the Confidentiality, Integrity and Availability of Electronic PHI that Business Associate creates, receives, maintains or transmits on behalf of Covered Entity. Business Associate shall develop and implement policies and procedures that meet the documentation requirements as required by the HIPAA Requirements;
- (2) As also provided for in Section 4(a) above, ensure that any Business Associate Subcontractor agrees to implement reasonable and appropriate safeguards to protect the Electronic PHI;
- (3) Report to Covered Entity any unauthorized access, use, disclosure, modification or destruction of PHI (including Electronic PHI) not permitted by this BA Agreement, applicable law or permitted by Covered Entity in writing ("Successful Security Incidents" or Breaches) of which Business Associate becomes aware. Business Associate shall report such Successful Security Incidents or Breaches to Covered Entity as specified in Section 4(d)(iii)(1);
- (4) For Security Incidents that do not result in unauthorized access, use, disclosure, modification or destruction of PHI (including, for purposes of example and not for purposes of limitation, pings on Business Associate's firewall, port scans, attempts to log onto a system or enter a database with an invalid password or username, denial-of-service attacks that do not result in the system being taken off-line or malware such as worms or viruses) ("Unsuccessful Security Incidents"), aggregate the data and, upon the Covered Entity's written request, report to the Covered Entity in accordance with the reporting requirements identified in Section 4(d)(iii)(2);
- (5) Take all commercially reasonable steps to mitigate, to the extent practicable, any harmful effect that is known to Business Associate resulting from any unauthorized access, use, disclosure, modification or destruction of PHI;
- (6) Permit termination of this BA Agreement if the Covered Entity determines that Business Associate has violated a material term of this BA Agreement with respect to Business Associate's security obligations and Business Associate is unable to cure the violation; and
- (7) Upon Covered Entity's request, provide Covered Entity with access to and copies of documentation regarding Business Associate's safeguards for PHI and Electronic PHI.

(d) Notice and Reporting Obligations of Business Associate

- (i) Notice of Non-Compliance with the BA Agreement. Business Associate will notify Covered Entity within 30 calendar days after discovery, any unauthorized access, use, disclosure, modification or destruction of PHI (including any successful Security Incident) that is not permitted by this BA Agreement, by applicable law or permitted in writing by Covered Entity, whether such non-compliance is by (or at) Business Associate or by (or at) a Business Associate Subcontractor.
- (ii) Notice of Breach. Business Associate will notify Covered Entity following discovery and without unreasonable delay but in no event later than 30 calendar days following discovery, any Breach of Unsecured Protected Health Information, whether such Breach is by Business Associate or by Business Associate Subcontractor.

(1) As provided for in 45 C.F.R. § 164.402, Business Associate recognizes and agrees that any acquisition, access, use or disclosure of PHI in a manner not permitted under the HIPAA Privacy Rule (Subpart E of 45 C.F.R. Part 164) is presumed to be a Breach. As such, Business Associate shall (i) notify Covered Entity of any non-permitted acquisition, access, use or disclosure of PHI and (ii) assist Covered Entity in performing (or at Covered Entity's direction, perform) a risk assessment to determine if there is a low probability that the PHI has been compromised.

(2) Business Associate shall cooperate with Covered Entity in meeting the Covered Entity's obligations under the HIPAA Requirements and any other security breach notification laws. Business Associate shall follow its notification to the Covered Entity with a report that meets the requirements outlined immediately below.

(iii) Reporting Obligations.

(1) For Successful Security Incidents and Breaches, Business Associate – without unreasonable delay and in no event later than 30 calendar days after Business Associate learns of such non-permitted use or disclosure (whether at Business Associate or at Business Associate Subcontractor) – shall provide Covered Entity a report that will:

- a. Identify (if known) each individual whose Unsecured Protected Health Information has been or is reasonably believed by Business Associate to have been accessed, acquired or disclosed;
- b. Identify the nature of the non-permitted access, use or disclosure including the date of the incident and the date of discovery;
- c. Identify the PHI accessed, used or disclosed (e.g., name; social security number; date of birth);
- d. Identify what corrective action Business Associate (or Business Associate Subcontractor) took or will take to prevent further non-permitted accesses, uses or disclosures;
- e. Identify what Business Associate (or Business Associate Subcontractor) did or will do to mitigate any deleterious effect of the non-permitted access, use or disclosure; and
- f. Provide such other information, including a written report, as the Covered Entity may reasonably request.

(2) For Unsuccessful Security Incidents, Business Associate shall provide Covered Entity, upon its written request, a report that:

- a. identifies the categories of Unsuccessful Security Incidents as described in Section 4(c)(iii)(4),
- b. indicates whether Business Associate believes its (or its Business Associate Subcontractor's) current defensive security measures are adequate to address all Unsuccessful Security Incidents, given the scope and nature of such attempts and
- c. if the security measures are not adequate, the measures Business Associate (or Business Associate Subcontractor) will implement to address the security inadequacies.

(iv) Termination.

(1) Covered Entity and Business Associate each will have the right to terminate this BA Agreement if the other Party has engaged in a pattern of activity or practice that constitutes a material breach or violation of Business Associate's or the Covered Entity's respective obligations regarding PHI under this BA Agreement and, on notice of such material breach or violation from the Covered Entity or Business Associate, fails to take reasonable steps to cure the material breach or end the violation.

(2) If Business Associate or Covered Entity fail to cure the material breach or end the violation after the other Party's notice, Covered Entity or Business Associate (as applicable) may terminate this BA Agreement by providing Business Associate or Covered Entity written notice of termination, stating the uncured material breach or violation that provides the basis for the termination and specifying the effective date of the termination. Such termination shall be effective 60 days from this termination notice.

(v) Continuing Privacy and Security Obligations. Business Associate's and Covered Entity's obligation to protect the privacy and security of the PHI it created, received, maintained or transmitted in connection with services to be provided under the Engagement Letter and this BA Agreement will be continuous and survive termination, cancellation, expiration or other conclusion of this BA Agreement or the Engagement Letter. Business Associate's other obligations and rights, and Covered Entity's obligations and rights upon termination, cancellation, expiration or other conclusion of this BA Agreement, are those set forth in this BA Agreement and/or the Engagement Letter.

IN WITNESS WHEREOF, the Parties have signed this BA Agreement on the dates indicated below.

BAKER TILLY VIRCHOW KRAUSE, LLP

COUNTY OF SCOTT

By John A. Knepel
Signature

By _____
Signature

John A. Knepel
Print Name

Print Name

Title Partner

Title _____

Date Signed 2/12/18

Date Signed _____

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

March 8, 2018

APPROVAL OF ONE YEAR AGREEMENT WITH BAKER TILLY VIRCHOW KRAUSE, LLP FOR FINANCIAL AUDIT SERVICES

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. That the engagement letter from Baker Tilly Virchow Krause, LLP for one year, Fiscal Year 2018, in the amount of \$75,000, for financial statement audit services is hereby accepted and approved

Section 2. That the Director of Budget and Administrative Services is hereby authorized to sign the audit engagement letter on behalf of the Board.

Section 3. This resolution shall take effect immediately.