

TENTATIVE AGENDA
SCOTT COUNTY BOARD OF SUPERVISORS
April 10 - 15, 2023

Tuesday, April 11, 2023

Committee of the Whole - 8:00 am
Board Room, 1st Floor, Administrative Center **In Person and Virtual******

The public may join these meeting by phone/computer/app by using the information below. Contact 563-326-8702 with any questions.

CALL IN INFORMATION 1-408-418-9388
ACCESS CODE: 2485 805 6418 PASS CODE: 1234

OR you may join via Webex. Go to www.webex.com and JOIN meeting. using the same Access Code and Pass Code above.

See the Webex Instructions in packet for a direct link to the meeting.

- ___ 1. Roll Call: Maxwell, Paustian, Rawson, Beck, Dickson

- ___ 2. Public Comment as an Attendee.
By Phone:
*3 to raise/lower hand, *6 to unmute (host must unmute you first)

By Computer:
Bottom right of screen, you will find Participants and Chat, in this area you will find the hand icon, use the hand icon to raise and lower your hand.

Facilities & Economic Development

- ___ 3. Contract for the construction for safety improvements at the intersection of Y40 (60th Avenue) and Hwy 130, Project Number HSIP-SWAP-C082(68)--FJ-82. (Item 03) Consent Agenda Consideration

- ___ 4. Professional Design Services for Road and Stormwater Reconstruction Projects in Mt. Joy. (Item 04) Consent Agenda Consideration

- ___ 5. Request to award the contract to A & B Construction to replace the salt shed at our maintenance facility in Eldridge for \$202,892.00. (Item 05) Consent Agenda Consideration

Human Resources

- ___ 6. Classification and staffing adjustments as discussed during the fiscal year 2024 budget process review. (Item 06) Consent Agenda Consideration

- ___ 7. Sheriff's Office request for classification and COLA change. (Item 07)

- ___ 8. Staff appointments. (Item 08) Consent Agenda Consideration

- ___ 9. Attorney's Office request to over-hire Senior Assistant Attorney for a one (1) week transition. (Item 09) Consent Agenda Consideration

Finance & Intergovernmental

- ___ 10. First of three readings to amend the Scott County Code Chapter 3, with addition of section 3-17 Department of MEDIC EMS and section 3-18 Authority, Duties and Responsibilities of the MEDIC EMS Director. (Item 10)
- ___ 11. Support the existing voter approved local option sales tax that has been serving the economic needs of Scott County. (Item 11) Consent Agenda Consideration
- ___ 12. Renewal of the annual GIS Software Maintenance contract with ESRI, Inc. in the amount of \$31,515.00. (Item 12) (Consent Agenda Consideration)
- ___ 13. Fiscal year 2024 Compensation Schedule for County Elected Officials and Deputy Office Holders. (Item 13)
- ___ 14. Adjustment in salary for non-represented county employees for fiscal year 2024 budget review process. (Item 14)
- ___ 15. Adopting the FY24 County Budget and the FY24 Capital Budget and the FY25-28 Capital Program. Public Hearing April 13, 2023 during the Board Meeting. (Item 15)

Other Items of Interest

- ___ 16. Beer/liquor license for Dixon Memorial Park 5520 298th Street, Dixon, Iowa.
- ___ 17. Scott County Securities Municipal Disclosure training. (Item 17)
- ___ 18. Adjourned. Moved by _____ Seconded by _____

Thursday, April 13, 2023

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

Public Hearing

- ___ 1. Public Hearing to Adopt the FY24 County Budget and the FY24 Capital Budget and the FY25-28 Capital Program.

Instructions for *Unmuting Phone Line* during Board Meeting teleconference

To gain the moderator’s attention, **press *3 from your phone OR the raise hand icon** on computer or mobile device (for location of raise hand icon, see below). Phone lines will be placed on mute during the meeting. Participants may unmute their line using the mute icon or *6 on their phone after being recognized by the Chair.

Meeting # 2485 805 6418

Password #1234

Connect via Computer or application:

Host: www.webex.com Meeting number: **above** Password: **1234**
Or use direct link to meeting:

<https://scottcountyiowa.webex.com/scottcountyiowa/j.php?MTID=m063ff147d7825edc7caca663048635>

Connect via telephone: 1-408-418-9388 Meeting number: **above** Password: **1234**


Telephone / Cell Phones Connections:

Telephones lines will be placed on mute during the meeting. Participants may “raise their hand” by using *3 to gain attention of the host.



When called upon for comments by the Board,


1. The host will then unmute the participant’s line at the appropriate time.
2. A user must have his or her own device unmuted.
3. The user may then unmute his or her conference line by keying * 6
4. After conversation, please lower your hand. (*3 again)


Computer / Application Connections:

If connected via web application or computer, the user should look for the **Raise Hand**  raise hand symbol and click to appear raised so the host may acknowledge you.

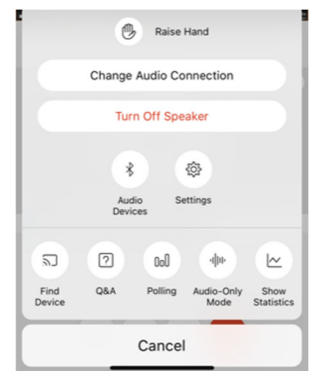
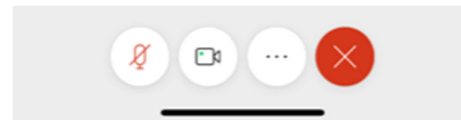
1. The host will then unmute the participant’s line at the appropriate time.
2. A user must have his or her own device unmuted.
3. The user may then unmute his or her conference line by clicking the microphone symbol.
4. After conversation, please lower your hand. (*3 again)

You can mute yourself so that everyone can concentrate on what's being discussed. While you're on a call or in a meeting, select  at the bottom of the meeting window. You'll know it's working when the button turns red .

If you want to unmute yourself, select . Others can hear you when the button turns gray.

When you're muted and move away from the call controls, the mute button moves to the center of your screen and fades in color  to indicate that you're still muted.

To find the **raise hand icon**, you may need to click on ...

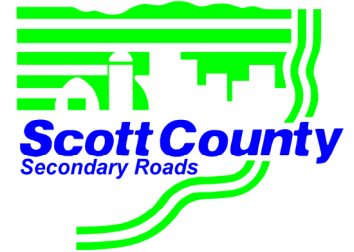


SCOTT COUNTY ENGINEER'S OFFICE

950 E. Blackhawk Trail
Eldridge, Iowa 52748

(563) 326-8640
FAX – (563) 328-4173
E-MAIL - engineer@scottcountyiowa.gov
WEB SITE - www.scottcountyiowa.gov

Item 03
04/11/23



ANGELA K. KERSTEN, P.E.
County Engineer

ELLIOTT R. PENNOCK, E.I.T.
Assistant County Engineer

TARA YOUNGERS
Senior Administrative Assistant

MEMO

TO: Mahesh Sharma
County Administrator

FROM: Angie Kersten, P.E.
County Engineer

SUBJ: Award of Contract for an Intersection Safety Improvement Project

DATE: March 31, 2023

This resolution is to approve a contract for the construction of safety improvements at the intersection of Y40 (60th Avenue) and Hwy 130. Project No. HSIP-SWAP-C082(68)--FJ-82 includes replacement of regulatory and warning signs, re-cutting the transverse rumble strip panels on Y40, repainting pavement markings, and installing solar flashing beacons on the stop signs and intersection warning signs.

This intersection is identified as a high risk intersection in our Local Road Safety Plan. The intersection is two-way stop control with traffic stopping on Y40. Y40 intersects Hwy 130 at a severe angle and therefore it can be difficult for traffic on Y40 to see traffic traveling on Hwy 130. There have been 11 crashes at this intersection in the past 11 years that involve traffic on Y40 failing to yield the right-of-way to traffic on Hwy 130.

The project was let by the Iowa Department of Transportation (Iowa DOT) on March 21, 2023. One bid was received from Iowa Plains Signing, Inc., Slater, IA, for \$39,880. The bid for this project is less than our engineering estimate of \$68,170.

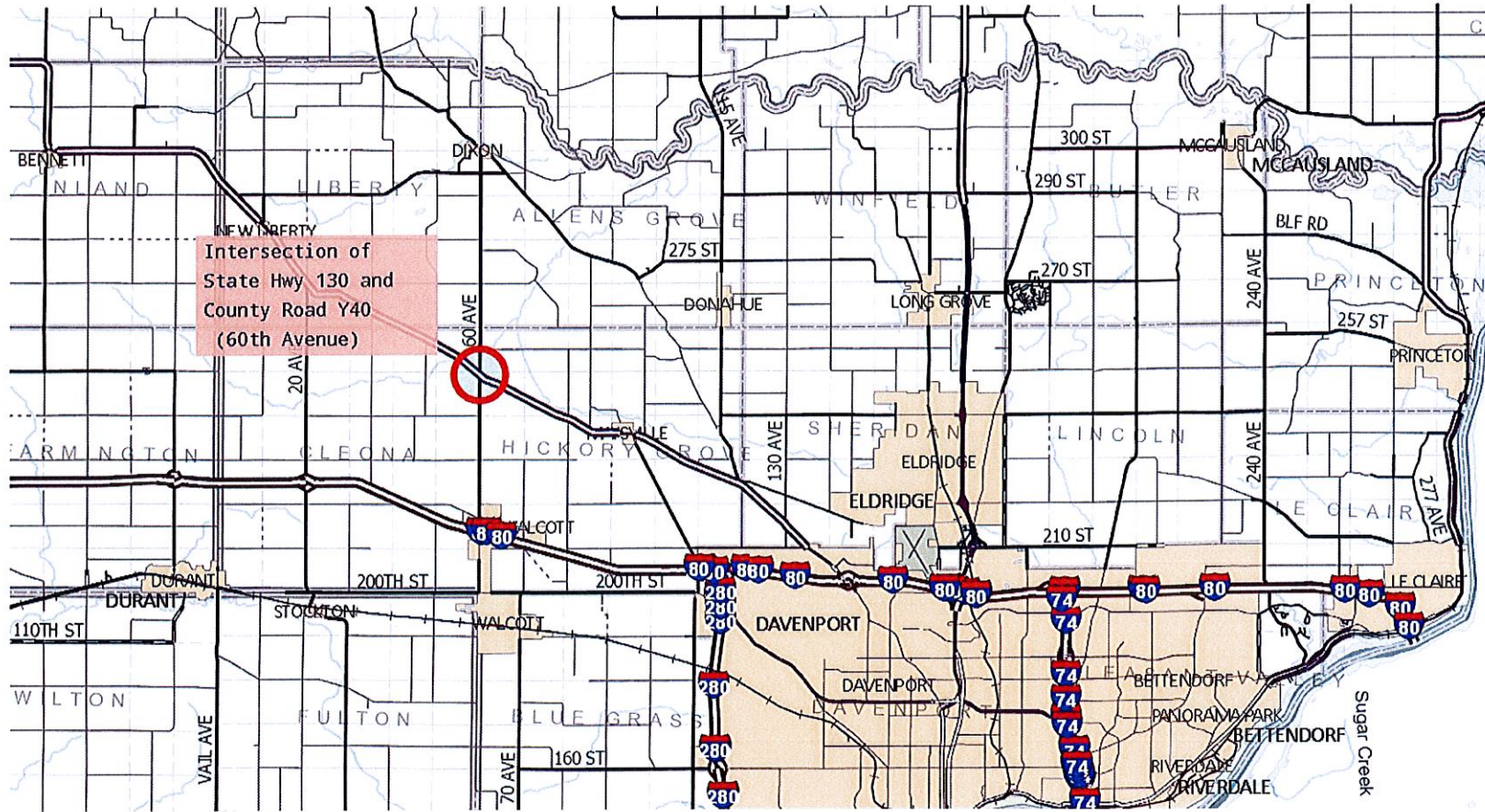
This project is in FY 2023 of our Five-Year Construction Program. Our department applied for and was awarded funding from the Iowa DOT through the Highway Safety Improvement Program (HSIP) – Secondary Program for this project. We entered into a funding agreement with the Iowa DOT for this project on March 23, 2022. Construction project costs will be paid by our department and we will receive reimbursement of those costs from the Iowa DOT as stipulated in the funding agreement.

Rob Cusack has reviewed the contract and responded that it is sufficiently drafted to accomplish its intended purpose. I recommend entering into a contract with Iowa Plains Signing, Inc., contingent on the unit prices listed in the contract. The Iowa DOT now processes contracts electronically with digital signatures. As part of the resolution to award the contract, I request approval to sign the contract electronically on behalf of the Board of Supervisors. Included with this memo is a project location map.

HSIP Application Y40 + Hwy 130

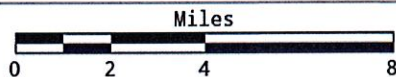
Scott - ICEASB Easy Map

10:50 AM, Tue, Nov 10, 2020

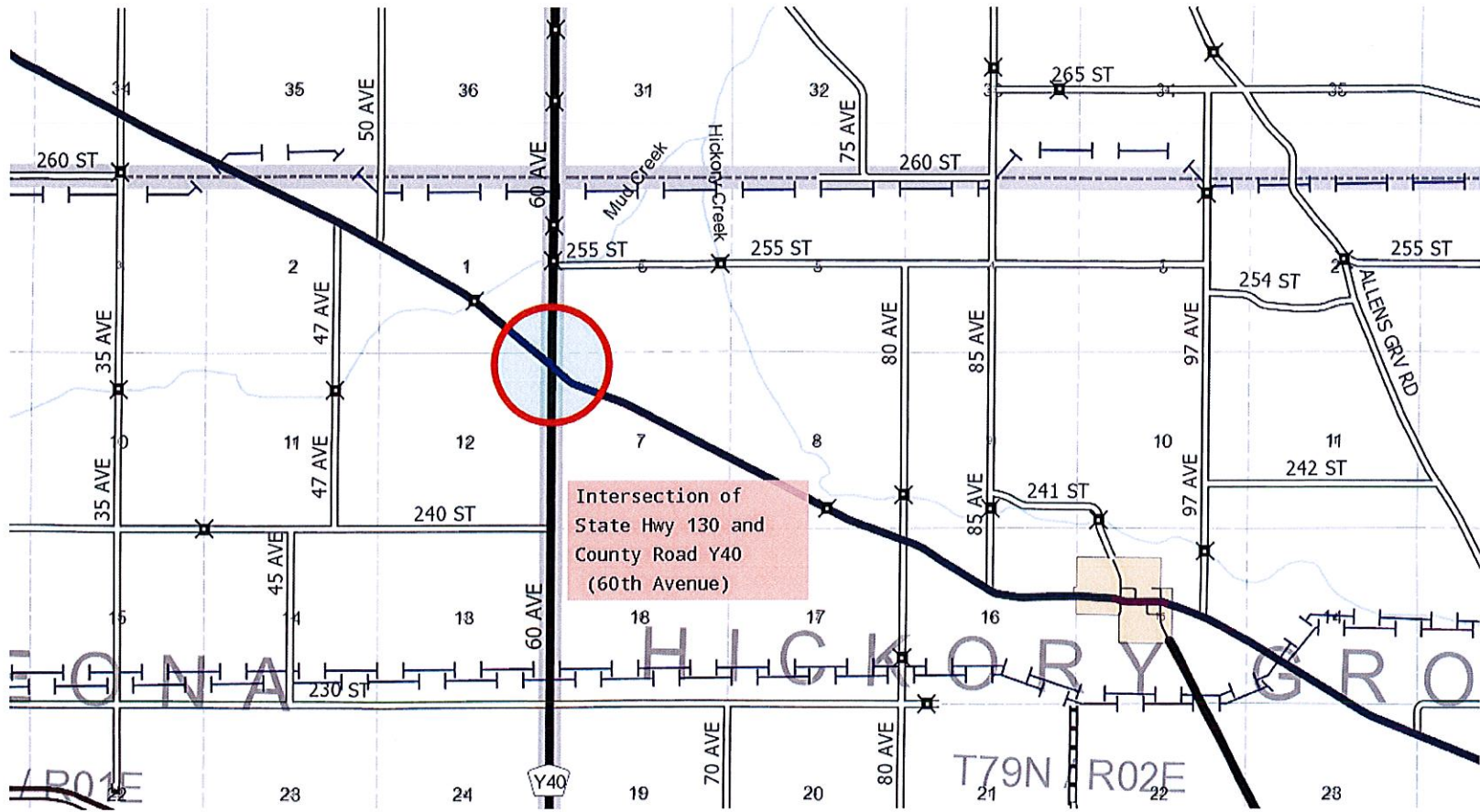


Feature Key

- | | | | | |
|-------------|------------|-----------|-----------------|----------------|
| Earth | Gravel | Seal Coat | County Pavement | State Pavement |
| Divided Hwy | Water | City | Township | Railroad |
| Bridge | County Hwy | State Hwy | US Hwy | |

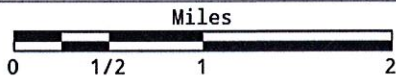


Generated by ICEASB Map Server (150 dpi)



Feature Key

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| Earth | Gravel | Seal Coat | County Pavement | State Pavement |
| Divided Hwy | Water | City | Township | Railroad |
| Bridge | County Hwy | State Hwy | US Hwy | |



R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

April 13, 2023

AWARD OF CONTRACT FOR SCOTT COUNTY SECONDARY ROADS
INTERSECTION SAFETY IMPROVEMENT PROJECT NO.
HSIP-SWAP-C082(68)--FJ-82

WHEREAS, the Board of Supervisors, hereafter referred to as "the Board", believes the Intersection Safety Improvement project, hereafter referred to as "the project" is in the best interest of Scott County, Iowa, and the residents thereof. The project is defined as a Traffic Signs project at the intersection of Y40 (60th Avenue) and Hwy 130.

WHEREAS, the Board has sought appropriate professional guidance for the concept and planning for the project and followed the steps as required by the Code of Iowa for notifications, hearings, and bidding/letting; and

WHEREAS, the Board finds this resolution appropriate and necessary to protect, preserve, and improve the rights, privileges, property, peace, safety, health, welfare, comfort, and convenience of Scott County and its citizens, all as provided for in and permitted by Section 331.301 of the Code of Iowa; and

IT IS THEREFORE RESOLVED by the Board to accept the bid from Iowa Plains Signing, Inc., in the amount of \$39,880.00 and awards the associated contract(s) to the same;

BE IT FURTHER RESOLVED that all other resolutions or parts of resolutions in conflict with this resolution are hereby repealed. If any part of this resolution is adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the resolution or action of the Board as a whole or any part thereof not adjudged invalid or unconstitutional. This resolution shall be in full force and effect from and after the date of its approval as provided by law; and

BE IT FURTHER RESOLVED by the Board of Supervisors of Scott County, Iowa, that after receiving the necessary contract documents, including but not limited to, the contractor's bond and certificate of insurance, Angela K. Kersten, the County Engineer for Scott County, Iowa, be and is hereby designated, authorized, and empowered on behalf of the Board of Supervisors of said County to execute the contract(s) in connection with the afore awarded construction project let through the DOT for this county.

Dated at Scott County, Iowa ____ day of _____ , _____

Scott County Board of Supervisors:

Ken Beck, Chairman

John Maxwell, Vice-Chair

Jean Dickson, Supervisor

Ross Paustian, Supervisor

Rita Rawson, Supervisor

ATTEST:

By _____
Scott County Auditor,
Kerri Tompkins

seal

SCOTT COUNTY ENGINEER'S OFFICE

950 E. Blackhawk Trail
Eldridge, Iowa 52748

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ANGELA K. KERSTEN, P.E.
County Engineer

ELLIOTT R. PENNOCK, E.I.T.
Assistant County Engineer

TARA YOUNGERS
Senior Administrative Assistant

MEMO

TO: Mahesh Sharma
County Administrator

FROM: Angie Kersten, P.E.
County Engineer

SUBJ: Professional Design Services for Road and Stormwater Reconstruction Projects in
Unincorporated Mt. Joy

DATE: April 4, 2023

In November 2021, reconstruction of the roads and stormwater infrastructure in the unincorporated Mt. Joy area north of 210th Street was presented to the Board of Supervisors for consideration of American Rescue Plan Act (ARPA) funding. The total cost of the project was estimated at \$5,000,000. The Board provided our department with direction to move forward with developing the project. We then programmed and budgeted \$5,000,000 (ARPA funding) in FY2024 of our Five Year Construction Program for a road and stormwater reconstruction project in Mt. Joy.

In March 2022, our department entered into a contract with MSA Professional Services (MSA) to complete a stormwater drainage system analysis in the unincorporated Mt. Joy area north of 210th Street. MSA has been working on completing the analysis over the past year. We have met with them monthly to discuss the analysis and work through conceptual solutions. As the work has progressed, it became apparent that the reconstruction project would exceed the original estimate of \$5,000,000. During FY2024 budget discussions in February 2023, we requested that the budget for the project be increased to \$6,500,000 of ARPA funding.

In regards to the stormwater analysis, an urban stormwater management system is typically designed utilizing the concept of minor and major storm events. The minor storm drainage system should be designed to provide protection against regularly recurring damage, reduce street and stormwater conveyance maintenance costs, provide an orderly urban drainage system, and provide convenience and protection to the urban residents. Storm sewer systems consisting of underground piping, natural drainage ways, and other required appurtenances are considered a part of the minor storm drainage system.

The major storm drainage system should be designed to reduce the risk of substantial damage to primary structures from the stormwater runoff expected from the major storm. The effects of the major storm on the minor drainage system should also be noted.

MSA has completed the stormwater analysis. The existing conditions were modeled for both minor and major storms. In general, much of the existing stormwater systems failed one or both storm events. Additionally, the road and stormwater infrastructure is in very poor condition. It has been determined that the existing system is not salvageable and a complete stormwater system redesign with full road reconstruction is required. Conceptual solutions were developed, as part of the analysis, and the project cost is now estimated at \$13,200,000.

We recognized that we do not have sufficient funding to complete all of the proposed work in FY2024. We asked MSA to subdivide the improvements into three separate projects (Area #1, Area #2, and Area #3). Please see page 16 of the attached contract for the location of each project area. The preliminary cost to reconstruct each project is estimated at:

- Area #1: \$7,500,000
- Area #2: \$3,200,000
- Area #3: \$2,500,000

In our memo to the Board of Supervisors for approval of the stormwater drainage system analysis project, we stated upon completion of the analysis that we will review the proposed conceptual solutions and determine if improvements can be made in compliance with ARPA requirements. Additionally, that we may negotiate a contract with MSA for professional road and drainage system design of the proposed solutions and that a contract would be brought to the Board of Supervisors for approval at that time.

This review has been completed and improvements can be made in compliance with ARPA requirements. Since the estimated construction cost exceeds the available ARPA funding, the project has been subdivided into three separate stand-alone projects. Ideally, we could complete the first project (Area #1) with ARPA funding and complete the other two projects in the future when funding is available. MSA submitted a scope of work for professional design services completed on a fixed fee basis and additional as needed permitting and geotechnical engineering services on an estimated fee basis (under an attached rate schedule):

- Fixed Fee Professional Design Services: \$561,600
- Estimated Fee for Time & Materials Services: \$69,100
- ESTIMATED TOTAL: \$630,700**

The project design fee is approximately 4.8% of the total project construction estimate of \$13,200,000. Typical professional design services can cost around 10% of total project construction estimates. Based on MSA's prior work completed on this project, the quality of deliverable documents they submitted with the stormwater analysis, the experience of their project team and key members, their history of completing work as scheduled, responsiveness to questions, and reasonable fee; I recommend entering into a contract with MSA to perform professional design services for this project.

The fee to perform this work is partially included in our amended FY2023 budget (\$345,000). The design work will carry-over into FY2024. I will request an amendment to our FY2024 budget for the remaining fees (~\$285,700). We have sufficient funds in our secondary road fund balance to allocate towards this project.

Rob Cusack has reviewed the contract and responded that it is sufficiently drafted to accomplish its intended purpose. I recommend that Scott County enter into an agreement with MSA Professional Services, Inc., to perform this work for a fixed fee cost of \$561,600 and an estimated additional cost of \$69,100 for permitting and geotechnical services (these services will be on a time and materials fee). Included with this memo is the contract provided by MSA.



Professional Services Agreement

MSA Project Number: 13759007

This AGREEMENT (Agreement) is made today April 13, 2023 by and between SCOTT COUNTY IOWA (OWNER) and MSA PROFESSIONAL SERVICES, INC. (MSA), which agree as follows:

Project Name: Scott County Iowa Road Reconstruction with Stormwater improvements in Unincorporated Mt. Joy

The scope of the work authorized is: See Attachment B

The fee for lump sum phased work is: \$561,600.00

The estimated fee for time and materials phased work: \$69,100.00

All services shall be performed in accordance with the General Terms and Conditions of MSA, which is attached and made part of this Agreement. Any attachments or exhibits referenced in this Agreement are made part of this Agreement. Payment for these services will be on a lump sum basis for the following phases: *Project Management & Administration, Data Collection, Engineering Design & Construction Documents and Bidding of Area #1*. Payment for these services will be on a time and materials fee for the following phases: *Permitting and Soil Borings*. A list of reimbursable expenses is included on the attached rate schedule.

Approval: Authorization to proceed is acknowledged by signatures of the parties to this Agreement.

SCOTT COUNTY, IOWA

MSA PROFESSIONAL SERVICES, INC.

Angela Kersten, PE
County Engineer
Date: _____

Jason Miller, PE
Service Line Leader
Date: 04/06/2023

950 E. Blackhawk Trail
Eldridge, Iowa 52748
Phone: (563) 326-8640

Amber Converse
Project Manager
Date: 04/06/2023

2117 State St, #200
Bettendorf, IA 52722
Phone: (563) 445-3501

**ATTACHMENT A:
RATE SCHEDULE**

<u>CLASSIFICATION</u>	<u>LABOR RATE</u>
Administrative	\$ 85 – \$140/hr.
Architects	\$ 70 – \$205/hr.
Community Development Specialists	\$140 – \$175/hr.
Digital Design.....	\$165 – \$180/hr.
Environmental Scientists/Hydrogeologists.....	\$100 – \$170/hr.
Geographic Information Systems (GIS).....	\$ 90 – \$175/hr.
Housing Administration	\$ 90 – \$160/hr.
Inspectors/Zoning Administrators	\$100 – \$120/hr.
IT Support	\$165 – \$180/hr.
Land Surveying.....	\$ 90 – \$175/hr.
Landscape Designers & Architects.....	\$ 70 – \$205/hr.
Planners.....	\$ 95 – \$160/hr.
Principals	\$200 – \$300/hr.
Professional Engineers/Designers of Engineering Systems	\$140 – \$175/hr.
Project Managers.....	\$145 – \$220/hr.
Real Estate Professionals	\$130 – \$145/hr.
Staff Engineers	\$ 70 – \$130/hr.
Technicians.....	\$ 90 – \$140/hr.
Wastewater Treatment Plant Operator	\$ 85 – \$105/hr.

REIMBURSABLE EXPENSES

Copies/Prints	Rate based on volume
Specs/Reports.....	\$10
Copies.....	\$0.20/page
Plots	\$0.015/sq.in.
Flash Drive	\$10
GPS Equipment	\$30/hour
Laser Level	\$10/per day
Mailing/UPS	At cost
Mileage – Reimbursement	IRS Rate – IRS Rate + \$5/day
Mileage – MSA Vehicle	\$0.70 mile
Nuclear Density Testing	\$25.00/day + \$10/test
Organic Vapor Field Meter	\$100/day
PC/CADD Machine	Included in labor rates
Robotic Survey Equipment.....	\$40/hour
Stakes/Lath/Rods.....	At cost
Travel Expenses, Lodging, & Meals	At cost
Traffic Counting Equipment & Data Processing.....	At cost
Geodimeter	\$30/hour
Drone Flight	\$390/flight

Labor rates represent an average or range for a particular job classification. These rates are in effect until December 31, 2023.

**MSA PROFESSIONAL SERVICES, INC. (MSA)
GENERAL TERMS AND CONDITIONS OF SERVICES (PUBLIC)**

1. **Scope and Fee.** The scope of Owner's Project (the "Project"), scope of MSA's services (the "Work"), and quoted fees for those services are defined in Attachment A. The scope and fee constitute a good faith estimate of the tasks and associated fees required to perform the services defined in Attachment A. This agreement upon execution by both parties hereto, can be amended only by written instrument signed by both parties. For those projects involving conceptual or process development service or involve renovation of an existing building or structure, activities often cannot be fully defined during initial planning. As the Project progresses, facts uncovered may reveal a change in direction which may alter the Work. MSA will promptly inform the OWNER in writing of such situations so that changes in this agreement can be made as required.

2. **Owner's Responsibilities.**

(a) Project Scope and Budget

The OWNER shall define the scope and budget of the Project and, when applicable, periodically update the Project budget, including that portion allocated for the cost of the Work. The Project budget shall include contingencies for design, development, and, when required by the scope of the Project, construction of the Project. The OWNER shall not significantly increase or decrease the overall Project scope or schedule, the portion of the budget allocated for the cost of the Work, or contingencies included in the overall budget or a portion of the budget, without the agreement of MSA to a corresponding change in the Project scope, quality, schedule, and compensation of MSA.

(b) Designated Owner Representative

The OWNER shall identify a Designated Representative who shall be authorized to act on behalf of the OWNER with respect to the Project. OWNER's Designated Representative shall render related decisions in a timely manner so as to avoid unreasonable delay in the orderly and sequential progress of MSA's services. MSA shall not be liable for any error or omission made by OWNER, OWNER's Designated Representative, or OWNER's consultant.

(c) Tests, Inspections, and Reports

When required by the scope of the Project, the OWNER shall furnish tests, inspections, and reports required by law or the Contract Documents, such as planning studies; preliminary designs; structural, mechanical, or chemical tests; tests for air, water, or soil pollution; and tests for hazardous materials.

(d) Additional Consultants

MSA's consultants shall be identified in Attachment A. The OWNER shall furnish the services of other consultants other than those designated in Attachment A, including such legal, financial, accounting, and insurance counseling services as may be required for the Project.

(e) OWNER Provided Services and Information

MSA shall be entitled to rely on the accuracy and completeness of services and information furnished by the OWNER, Designated OWNER Representative, or Consultant. MSA shall use reasonable efforts to provide prompt written notice to the OWNER if MSA becomes aware of any errors, omissions, or inconsistencies in such services or information.

3. **Billing.** MSA will bill the OWNER monthly with net payment due upon receipt. Balances due past thirty (30) days shall be subject to an interest charge at a rate of 12% per year from said thirtieth day. In addition, MSA may, after giving seven days written notice, suspend service under any agreement until the OWNER has paid in full all amounts due for services rendered and expenses incurred, including the interest charge on past due invoices.

4. **Costs and Schedules.** Costs (including MSA's fees and reimbursable expenses) and schedule commitments shall be subject to change for delays caused by the OWNER's failure to provide specified facilities or information or for delays caused by unpredictable occurrences including, without limitation, fires, floods, riots, strikes, unavailability of labor or materials, delays or defaults, by suppliers of materials or services, process shutdowns, pandemics, acts of God or the public enemy, or acts of regulations of any governmental agency. Temporary delays of services caused by any of the above which result in additional costs beyond those outlined may require renegotiation of this agreement.

5. **Access to Site.** Owner shall furnish right-of-entry on the Project site for MSA and, if the site is not owned by Owner, warrants that permission has been granted to make planned explorations pursuant to the scope of

services. MSA will take reasonable precautions to minimize damage to the site from use of equipment, but has not included costs for restoration of damage that may result and shall not be responsible for such costs.

6. **Location of Utilities.** Owner shall supply MSA with the location of all pre-existent utilities and MSA has the right to reasonably rely on all Owner supplied information. In those instances where the scope of services require MSA to locate any buried utilities, MSA shall use reasonable means to identify the location of buried utilities in the areas of subsurface exploration and shall take reasonable precautions to avoid any damage to the utilities noted. However, Owner agrees to indemnify and defend MSA in the event of damage or injury arising from damage to or interference with subsurface structures or utilities which result from inaccuracies in information of instructions which have been furnished to MSA by others.

7. **Professional Representative.** MSA intends to serve as the OWNER's professional representative for those services as defined in this agreement, and to provide advice and consultation to the OWNER as a professional. Any opinions of probable project costs, reviews and observations, and other recommendations made by MSA for the OWNER are rendered on the basis of experience and qualifications and represents the professional judgment of MSA. However, MSA cannot and does not warrant or represent that proposals, bid or actual project or construction costs will not vary from the opinion of probable cost prepared by it.

8. **Construction.** When applicable to the scope of the Project, the OWNER shall contract with a licensed and qualified Contractor for implementation of construction work utilizing a construction contract based on an EJCDC construction contract and general conditions appropriate for the scope of the Project and for the delivery method. In the construction contract, the OWNER shall use reasonable commercial efforts to require the Contractor to (1) obtain Commercial General Liability Insurance with contractual liability coverage insuring the obligation of the Contractor, and name the OWNER, MSA and its employees and consultants as additionally insureds of that policy; (2) indemnify and hold harmless the OWNER, MSA and its employees and consultants from and against any and all claims, damages, losses, and expenses ("Claims"), including but not limited to reasonable attorney's fees and economic or consequential damages arising in whole or in part out of the negligent act or omission of the contractor, and Subcontractor or anyone directly or indirectly employed by any of them. This agreement shall not be construed as giving MSA, the responsibility or authority to direct or supervise construction means, methods, techniques, sequence, or procedures of construction selected by the contractors or subcontractors or the safety precautions and programs incident to the work, the same being the sole and exclusive responsibility of the contractors or subcontractors.

9. **Standard of Care.** In conducting the services, MSA will apply present professional, engineering and/or scientific judgment, which is known as the "standard of care". The standard of care is defined as that level of skill and care ordinarily exercised by members of the same profession practicing at the same point in time and in the same or similar locality under similar circumstances in performing the Services. The OWNER acknowledges that "current professional standards" shall mean the standard for professional services, measured as of the time those services are rendered, and not according to later standards, if such later standards purport to impose a higher degree of care upon MSA.

MSA does not make any warranty or guarantee, expressed or implied, nor have any agreement or contract for services subject to the provisions of any uniform commercial code. Similarly, MSA will not accept those terms and conditions offered by the OWNER in its purchase order, requisition, or notice of authorization to proceed, except as set forth herein or expressly agreed to in writing. Written acknowledgement of receipt, or the actual performance of services subsequent to receipt of such purchase order, requisition, or notice of authorization to proceed is specifically deemed not to constitute acceptance of any terms or conditions contrary to those set forth herein.

10. **Municipal Advisor.** MSA Professional Services, Inc. is not acting as a 'Municipal Advisor' to the owner pursuant to Section 15B of the Exchange Act. For financial advice related to the corresponding project, the client is encouraged to discuss their finances with internal and/or external advisors and experts before making decisions incurring debt and/or supporting those obligations. MSA desires to serve each client well by providing the best information publicly available and is providing information as part of its engineering responsibilities to inform client options. The information is not intended to provide financial advice or recommendations and is not bound by the formal Municipal Advisor fiduciary duty.

11. **Conduct Expectations.** Owner and MSA understand their respective obligations to provide a safe, respectful work environment for their employees. Both parties agree that harassment on the job (unwelcome

verbal, physical or other behavior that is related to sex, race, age, or protected class status) will not be tolerated and will be addressed timely and in compliance with anti-harassment laws.

12. Electronic Documents and Transmittals. Owner and MSA agree to transmit and accept project related correspondence, documents, text, data, drawings and the like in digital format in accordance with MSA's Electronic Data Transmittal policy. Each party is responsible for its own cybersecurity, and both parties waive the right to pursue liability against the other for any damages that occur as a direct result of electronic data sharing.

13. Building Information Modelling (BIM). For any projects, and not limited to building projects, utilizing BIM, OWNER and MSA shall agree on the appropriate level of modelling required by the project, as well as the degree to which the BIM files may be made available to any party using the Electronic Document Transmittal provisions of section 12 of this Agreement.

14. Construction Site Visits. If the scope of services includes services during the Construction Phase, MSA shall make visits to the site as specified in Attachment A– Scope of Services. MSA shall not, during such visits or as a result of such observations of Contractor's work in progress, supervise, direct or have control over Contractor's work nor shall MSA have authority over or responsibility for the means, methods, techniques, sequences or procedures of construction selected by Contractor, for safety precautions and programs incident to the work of Contractor or for any failure of Contractor to comply with laws, rules, regulations, ordinances, codes or orders applicable to Contractor's furnishing and performing the work. Accordingly, MSA neither guarantees the performance of any Contractor nor assumes responsibility for any Contractor's failure to furnish and perform its work in accordance with the Contract Documents.

15. Termination. This Agreement shall commence upon execution and shall remain in effect until terminated by either party, at such party's discretion, on not less than thirty (30) days' advance written notice. The effective date of the termination is the thirtieth day after the non-terminating party's receipt of the notice of termination. If MSA terminates the Agreement, the OWNER may, at its option, extend the terms of this Agreement to the extent necessary for MSA to complete any services that were ordered prior to the effective date of termination. If OWNER terminates this Agreement, OWNER shall pay MSA for all services performed prior to MSA's receipt of the notice of termination and for all work performed and/or expenses incurred by MSA in terminating Services begun after MSA's receipt of the termination notice. Termination hereunder shall operate to discharge only those obligations which are executory by either party on and after the effective date of termination. These General Terms and Conditions shall survive the completion of the services performed hereunder or the Termination of this Agreement for any cause.

This agreement cannot be changed or terminated orally. No waiver of compliance with any provision or condition hereof should be effective unless agreed in writing and duly executed by the parties hereto.

16. Betterment. If, due to MSA's error, any required or necessary item or component of the Project is omitted from the construction documents, MSA's liability shall be limited to the reasonable costs of correction of the construction, less what OWNER'S cost of including the omitted item or component in the original construction would have been had the item or component not been omitted. It is intended by this provision that MSA will not be responsible for any cost or expense that provides betterment, upgrade, or enhancement of the Project.

17. Hazardous Substances. OWNER acknowledges and agrees that MSA has had no role in identifying, generating, treating, storing, or disposing of hazardous substances or materials which may be present at the Project site, and MSA has not benefited from the processes that produced such hazardous substances or materials. Any hazardous substances or materials encountered by or associated with Services provided by MSA on the Project shall at no time be or become the property of MSA. MSA shall not be deemed to possess or control any hazardous substance or material at any time; arrangements for the treatment, storage, transport, or disposal of any hazardous substances or materials, which shall be made by MSA, are made solely and exclusively on OWNER's behalf for OWNER's benefit and at OWNER's direction. Nothing contained within this Agreement shall be construed or interpreted as requiring MSA to assume the status of a generator, storer, treater, or disposal facility as defined in any federal, state, or local statute, regulation, or rule governing treatment, storage, transport, and/or disposal of hazardous substances or materials.

All samples of hazardous substances, materials or contaminants are the property and responsibility of OWNER and shall be returned to OWNER at the end of a project for proper disposal. Alternate arrangements to ship such samples directly to a licensed disposal facility may be made at OWNER's request and expense and subject to this subparagraph.

18. Insurance. MSA will maintain insurance coverage for: Worker's Compensation, General Liability, and Professional Liability. MSA will provide information as to specific limits upon written request. If the OWNER requires coverages or limits in addition to those in effect as of the date of the agreement, premiums for additional insurance shall be paid by the OWNER. The liability of MSA to the OWNER for any indemnity commitments, or for any damages arising in any way out of performance of this contract is limited to such insurance coverages and amount which MSA has in effect.

19. Reuse of Documents. Reuse of any documents and/or services pertaining to this Project by the OWNER or extensions of this Project or on any other project shall be at the OWNER's sole risk. The OWNER agrees to defend, indemnify, and hold harmless MSA for all claims, damages, and expenses including attorneys' fees and costs arising out of such reuse of the documents and/or services by the OWNER or by others acting through the OWNER.

20. Indemnification. To the fullest extent permitted by law, MSA shall indemnify and hold harmless, OWNER, and OWNER's officers, directors, members, partners, consultants, and employees (hereinafter "OWNER") from reasonable claims, costs, losses, and damages arising out of or relating to the PROJECT, provided that any such claim, cost, loss, or damage is attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property (other than the Work itself) including the loss of use resulting therefrom but only to the extent caused by any negligent act or omission of MSA or MSA's officers, directors, members, partners, employees, or Consultants (hereinafter "MSA"). In no event shall this indemnity agreement apply to claims between the OWNER and MSA. This indemnity agreement applies solely to claims of third parties. Furthermore, in no event shall this indemnity agreement apply to claims that MSA is responsible for attorneys' fees. This agreement does not give rise to any duty on the part of MSA to defend the OWNER on any claim arising under this agreement.

To the fullest extent permitted by law, OWNER shall indemnify and hold harmless, MSA, and MSA's officers, directors, members, partners, consultants, and employees (hereinafter "MSA") from reasonable claims, costs, losses, and damages arising out of or relating to the PROJECT, provided that any such claim, cost, loss, or damage is attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property (other than the Work itself) including the loss of use resulting therefrom but only to the extent caused by any negligent act or omission of the OWNER or the OWNER's officers, directors, members, partners, employees, or Consultants (hereinafter "OWNER"). In no event shall this indemnity agreement apply to claims between MSA and the OWNER. This indemnity agreement applies solely to claims of third parties. Furthermore, in no event shall this indemnity agreement apply to claims that the OWNER is responsible for attorneys' fees. This agreement does not give rise to any duty on the part of the OWNER to defend MSA on any claim arising under this agreement.

To the fullest extent permitted by law, MSA's total liability to OWNER and anyone claiming by, through, or under OWNER for any cost, loss or damages caused in part or by the negligence of MSA and in part by the negligence of OWNER or any other negligent entity or individual, shall not exceed the percentage share that MSA's negligence bears to the total negligence of OWNER, MSA, and all other negligent entities and individuals.

21. Accrual of Claims. To the fullest extent permitted by Laws and Regulations, all causes of action arising under this Agreement will be deemed to have accrued, and all statutory periods of limitation will commence, no later than the date of Substantial Completion; or, if Engineer's services do not include Construction Phase services, or the Project is not completed, then no later than the date of Owner's last payment to Engineer.

22. Dispute Resolution. OWNER and MSA desire to resolve any disputes or areas of disagreement involving the subject matter of this Agreement by a mechanism that facilitates resolution of disputes by negotiation rather than by litigation. OWNER and MSA also acknowledge that issues and problems may arise after execution of this Agreement which were not anticipated or are not resolved by specific provisions in this Agreement. Accordingly, both OWNER and MSA will endeavor to settle all controversies, claims, counterclaims, disputes, and other matters in accordance with the Construction Industry Mediation Rules of the American Arbitration Association currently in effect, unless OWNER and MSA mutually agree otherwise. Demand for mediation shall be filed in writing with the other party to this Agreement. A demand for mediation shall be made within a reasonable time after the claim, dispute or other matter in question has arisen. In no event shall the demand for mediation be made after the date when institution of legal or equitable proceedings based on such claim, dispute or other matter in question would be barred by the applicable statute of limitations. Neither demand for mediation nor any term of this Dispute Resolution clause shall prevent the filing of a legal action

where failing to do so may bar the action because of the applicable statute of limitations. If despite the good faith efforts of OWNER and MSA any controversy, claim, counterclaim, dispute, or other matter is not resolved through negotiation or mediation, OWNER and MSA agree and consent that such matter may be resolved through legal action in the court having jurisdiction as specified in section 29 of this Agreement.

23. **Exclusion of Special, Indirect, Consequential and Liquidated Damages.** MSA shall not be liable, in contract or tort or otherwise, for any special, indirect, consequential, or liquidated damages including specifically, but without limitation, loss of profit or revenue, loss of capital, delay damages, loss of goodwill, claim of third parties, or similar damages arising out of or connected in any way to the Project or this contract.

24. **Limitation of Liability.** Neither MSA, its Consultants (if any), nor their employees shall be jointly, severally, or individually liable to the OWNER in excess of the amount of the insurance proceeds available.

25. **Successors and Assigns.** The successors, executors, administrators, and legal representatives of Owner and Engineer are hereby bound to the other party to this Agreement and to the successors, executors, administrators and legal representatives (and said assigns) of such other party, in respect of all covenants, agreements, and obligations of this Agreement. Neither party may assign, sublet, or transfer any rights under or interest (including, but without limitation, claims arising out of this Agreement or money that is due or may become due) in this Agreement without the written consent of the other party, which shall not be unreasonable withheld, except to the extent that any assignment, subletting, or transfer is mandated by law.

26. **Notices.** Any notice required under this Agreement will be in writing, and delivered: in person (by commercial courier or otherwise); by registered or certified mail; or by e-mail to the recipient, with the words "Formal Notice" or similar in the e-mail's subject line. All such notices are effective upon the date of receipt.

27. **Survival.** Subject to applicable Laws and Regulations, all express representations, waivers, indemnifications, and limitations of liability included in this Agreement will survive its completion or termination for any reason.

28. **Severability.** Any provision or part of the Agreement held to be void or unenforceable under any Laws or Regulations will be deemed stricken, and all remaining provisions will continue to be valid and binding upon Owner and MSA.

29. **No Waiver.** A party's non-enforcement of any provision will not constitute a waiver of that provision, nor will it affect the enforceability of that provision or of the remainder of this Agreement.

30. **State Law.** This agreement shall be construed and interpreted in accordance with the laws of the State of Wisconsin.

31. **Jurisdiction.** OWNER hereby irrevocably submits to the jurisdiction of the state courts of the State of Wisconsin for the purpose of any suit, action or other proceeding arising out of or based upon this Agreement. OWNER further consents that the venue for any legal proceedings related to this Agreement shall be Sauk County, Wisconsin.

32. **Understanding.** This agreement contains the entire understanding between the parties on the subject matter hereof and no representations. Inducements, promises or agreements not embodied herein (unless agreed in writing duly executed) shall be of any force or effect, and this agreement supersedes any other prior understanding entered into between the parties on the subject matter hereto.

ATTACHMENT B

SCOPE OF PROFESSIONAL SERVICES

The proposed project consists of the full reconstruction of multiple roadways matching the existing roadway typical section with storm sewer collection & conveyance system including the following roadway sections:

- **Area 1** – As shown in the attached exhibit.
 - 210th St from the western ROW of the UP Railroad Crossing to the western onramps of US Hwy 61.
 - Brady St from 210th St to the north end of Brady St; approximately 200 feet north of 214th St.
 - 214th St from Brady St to the west end of 214th St; approximately 200 feet west of 215th St.
 - 215th St from 214th St to the north end of 215th St; approximately 250 feet north of 214th St.
 - Regrading of approximately 650 feet of the ditch running along the eastern side of the CP Railroad and the northern side of 210th St.
 - Regrading of approximately 700 feet of the ditch running along the west side of US Hwy 61 north of Brady St.

- **Area 2** – As shown in the attached exhibit.
 - 210th St from the eastern property line of 200 E 90th St to the western ROW of the UP Railroad Crossing.

- **Area 3** – As shown in the attached exhibit.
 - Holden Dr from 210th St to Brady St

The above project limits are depicted on the attached exhibit. According to a cost opinion provided by MSA in a prior study, construction costs are budgeted at approximately \$7,420,000. Conceptual phasing is **identified in the attached Exhibit A** as discussed at the March 20, 2023 meeting with County Engineering. Anticipated funding for the project includes American Rescue Plan Act (ARPA) and will be locally let.

The following lists the professional services that shall be provided by MSA by and/or under the direct supervision of a Professional Engineer and/or Professional Land Surveyor licensed to practice in the State of Iowa, as applicable.

Fee breakdown will be as follows:

Lump sum phased work includes Project Management & Administration, Data Collection, Engineering Design & Construction Documents, and Bidding of Area #1.

Estimated fee for time and materials phased work includes Permitting.

Project Management & Administration (LUMP SUM)

MSA shall manage & coordinate project team, budget & schedules including the following:


- Provide general project management & administration duties including coordination with County staff, review of project costs, invoices & general administrative activities.
- Maintain communication with County staff throughout the design.
- Provide monthly progress update to County.
- Employ documented QA-QC procedures throughout the design of the project.

MSA shall prepare and attend design review meetings (virtual or combination live/virtual) including the following:

- Monthly meetings with County staff during project duration.
- Kick-off Meeting: Meet with County to conduct an initial kick-off meeting & discuss project specifics and expectations. Specific project personnel shall be identified & channels of communication established
- One meeting with County staff to review existing concept, project budgets, known challenges, design constraints & other project specifics.
- Schedule, coordinate & attend one (1) joint meeting of utility companies to discuss project.
- Conceptual (50%) design review. Coordinate with County & Iowa DOT.
- Check (90%) plans review. Coordinate with County & Iowa DOT.
- Final (100%) plan review with County & Iowa DOT.

Data Collection (LUMP SUM)

MSA shall conduct research as necessary to obtain the plats of affected parcels, locate existing property corners, establish right-of-way location, establish vertical-horizontal control, and perform the boundary-topographic surveys for the project corridor. MSA shall coordinate with Iowa One-Call to determine the location of existing utilities and the desired placement for proposed utilities. A base survey drawing showing the location of public utilities as located by Iowa One-Call shall be prepared. Tasks include the following:

- Conduct parcel research to identify existing right-of-way & to obtain plats of record for the project corridor & adjacent parcels.
- One (1) site visit to perform reconnaissance required to verify the presence of property pins & to identify existing site cover & conditions.
- Conduct survey fieldwork to gather existing boundary data, topographic info & existing utility locations as identified by private utility companies & County along project corridor.
- Establish control points with known vertical & horizontal coordinates.
- Incorporate previously collected survey data related to the storm water evaluation performed by MSA in 2022/2023 **as defined in the attached survey extents Exhibit B.**
- Prepare a base map indicating locations of above ground contours, underground utilities, parcel data, property lines & contours at 1-foot intervals to document the existing site conditions for the project corridors.
- MSA has teamed with Terracon to perform wetland investigation and/or delineation within existing railroad ditches. 

Assumptions

- MSA will not require special permissions from property owners to access sites where survey needs to be conducted
- Confined space entry will not be required to conduct surveys
- All structures are identifiable & accessible, i.e. not buried, bolted or welded shut.
- MSA assumes that flagging is **not** required for data collection efforts along the railroad.

Deliverables

MSA shall provide the following deliverables:

- Existing conditions base map and survey database.

Engineering Design & Construction Documents (LUMP SUM)

MSA shall complete engineering design & shall prepare up to three (3) separate bid packages of construction drawings (plans) and specifications to be used as the bidding & construction documents for each of the three areas identified in the attached exhibit. MSA shall prepare design documents for County & Iowa DOT review at intervals listed below. Tasks include the following:

- Develop preliminary engineering design & plans to include street layout & geometrics, driveways & storm sewer collection-conveyance system for each area listed above.
 - MSA will develop an exhibit regarding the proposed ditch regrading within Iowa DOT right-of-way for review and approval by the Iowa DOT prior to preparing preliminary design plans.
- Coordinate with the County, Geotechnical Engineer, and Iowa DOT on the proposed typical roadway section depending on jurisdiction & pavement determination as applicable. Does not include any variance request for non-conforming design.
- Engineering design for roadway reconstruction including driveways & intersections according to local standard; SUDAS design standards & specifications.
- Engineering design for the storm sewer collection & conveyance system improvements according to local standards; SUDAS design guidance.
- Revise and update the XP-SWMM model previously prepared of the area to confirm flood reduction goals are met with the design
- Utility coordination with local utility companies regarding existing utilities, potential utility conflicts, and required utility relocations.
- Provide exhibits to support public engagement process, led by the County.
- Preliminary Engineer's opinion of probable construction cost for each area.
- Traffic control plan, detour plan & construction phasing plan.
- Erosion & sediment control plan.
- Coordinate an internal review of the design for quality assurance & quality control.
- Revise the design according to County and/or Iowa DOT input. Finalize construction documents (plans & specifications) for each area for a locally letting.
- Prepare a final opinion of probable construction cost for each area based on the final construction documents & provide to County prior to the bid opening.
- Respond to Contractor questions during bidding process.

Deliverables

MSA shall provide the following deliverables for each area separately:

- Design plans will be provided in electronic PDF format.
- Concept (50%) design plans with construction cost opinion for each area.
- Check (90%) design plans with construction cost opinion for each area.
- Final (100%) design plans with construction cost opinion for each area.
- Provide final CAD design files as needed for bidding.

Permitting Services for all Areas and Soil Borings (TIME AND MATERIALS)

MSA has teamed with Terracon to perform sub-surface investigation (geotechnical engineering) and soil borings for the project.



- Soil borings will be completed along the roadway corridors. It is assumed that there will be 10 soil borings. A geotechnical report will be completed identifying geotechnical engineering evaluations and recommendations for the proposed roadway section.
- Soil borings will be completed at each railroad crossing. It is assumed that a total of 4 borings will be necessary for compliance with CP Railroad requirements. A separate geotechnical report will be completed identifying geotechnical engineering evaluations and recommendations for the storm sewer boring beneath the railroad right-of-way.

MSA will only undertake the following permitting tasks upon receipt of written authorization from the County.

MSA shall provide the following permitting services for **Area #1**:

- Prepare Stormwater Pollution Prevention Plan (SWPPP) & National Pollutant Discharge Elimination System (NPDES) stormwater discharge permit application.
- MSA shall complete the CP Railroad surface crossing permit application and submit to the CP Railroad for approval. This includes up an estimate of 8 hours of coordination with the Railroad.
- MSA shall complete the CP Railroad utility construction permit application and submit to the CP Railroad for approval. This includes an estimate of 8 hours of coordination with the Railroad
 - The County will be responsible for contracting with the geotechnical engineering sub-consultant to perform soil borings at each railroad crossing & prepare the engineering report.
 - MSA will assist the County in soliciting a 3rd party geotechnical review of site conditions as required by CP Railroad.
 - Fees associated with the soil borings at each railroad crossing and the 3rd party geotechnical review are not included in this scope.
- MSA shall complete the Iowa DOT work in the ROW permit application and submit to the Iowa DOT for approval. This includes an estimate of 8 hours of coordination with the Iowa DOT.
- MSA shall complete the Iowa DOT utility accommodation permit application and submit to the Iowa DOT for approval. This includes an estimate of 8 hours of coordination with the Iowa DOT.
- MSA shall coordinate an estimate of 6 hours with the City of Davenport regarding 90th Street reconstruction.

MSA shall provide the following permitting services for **Area #2 & #3**:

- Prepare Stormwater Pollution Prevention Plan (SWPPP) & National Pollutant Discharge Elimination System (NPDES) stormwater discharge permit application.
- MSA shall complete the Iowa DOT work in the ROW permit application and submit to the Iowa DOT for approval.

- MSA shall complete the Iowa DOT utility accommodation permit application and submit to the Iowa DOT for approval.

Deliverables

MSA shall provide the following deliverables:

- CP Railroad surface crossing permit application for Area 1.
- CP Railroad utility construction permit application for Area 1.
- Iowa DOT Work in ROW permit application for Area 1 & 2.
- Iowa DOT Utility Accommodation permit application for Area 1 & 2.
- NPDES stormwater discharge permit application for Areas 1, 2, & 3.
- Geotechnical report.

Assumptions

MSA shall provide the following deliverables:

- Additional permitting requirements are not required by CP Railroad, other than those listed above.
- Additional permitting requirements are not required by the Iowa DOT, other than those listed above.
- MSA assumes that flagging for the railroad is not required for data collection efforts.

County Responsibilities:

Count shall be responsible for the following:

- County is responsible for televising of existing storm sewer infrastructure as needed.
- County is responsible for preparing bidding Documents, Project Manual, and facilitating public bidding process.
- County is responsible for primary coordination with Iowa DOT.
- County is responsible for contracting with geotechnical engineering sub-consultant to perform soil borings along the roadway corridors & prepare an engineering report.
- County is responsible for contracting with geotechnical engineering sub-consultant to perform soil borings at railroad crossing & prepare an engineering report.
- County is responsible for primary coordination & communication with property owners including meetings, mailers, etc.
- County is responsible for coordination with DOT & sub-consultants regarding NEPA and/or SHPO clearances, environmental and/or historical reviews.
- County is responsible for all equipment and material selections.
- County is responsible for accuracy & completeness of the information provided to MSA including record drawings (as-builts) & maps of the existing utility systems.
- County will provide MSA with full information as to the requirements for the project.
- County to operate the utility systems (hydrants, valves, manholes, etc.) as needed for MSA to obtain required information for the completion of the project.
- County will authorize submittal of necessary permit applications & pay associated fees.
- County will coordinate all required land acquisition and/or easements identified during the design of the project. This includes any permanent utility easements and temporary construction easements. County will pay all costs & fees associated with land acquisition and/or easements including, but not limited to, legal survey, legal counsel, property owner negotiations & property owner compensation.
- County is responsible for bidding unless otherwise noted in scope of services.
- County is responsible for all permitting fees, and/or, review fees required by the permitting authority.
 - County is responsible for hiring 3rd party geotechnical review consultant as required by CP Railroad.
- County is responsible for design and coordination with the Railroad in regard to the proposed railroad crossing arm modifications which are anticipated to take place during or after Area #1 construction.
- County is responsible for public engagement process.

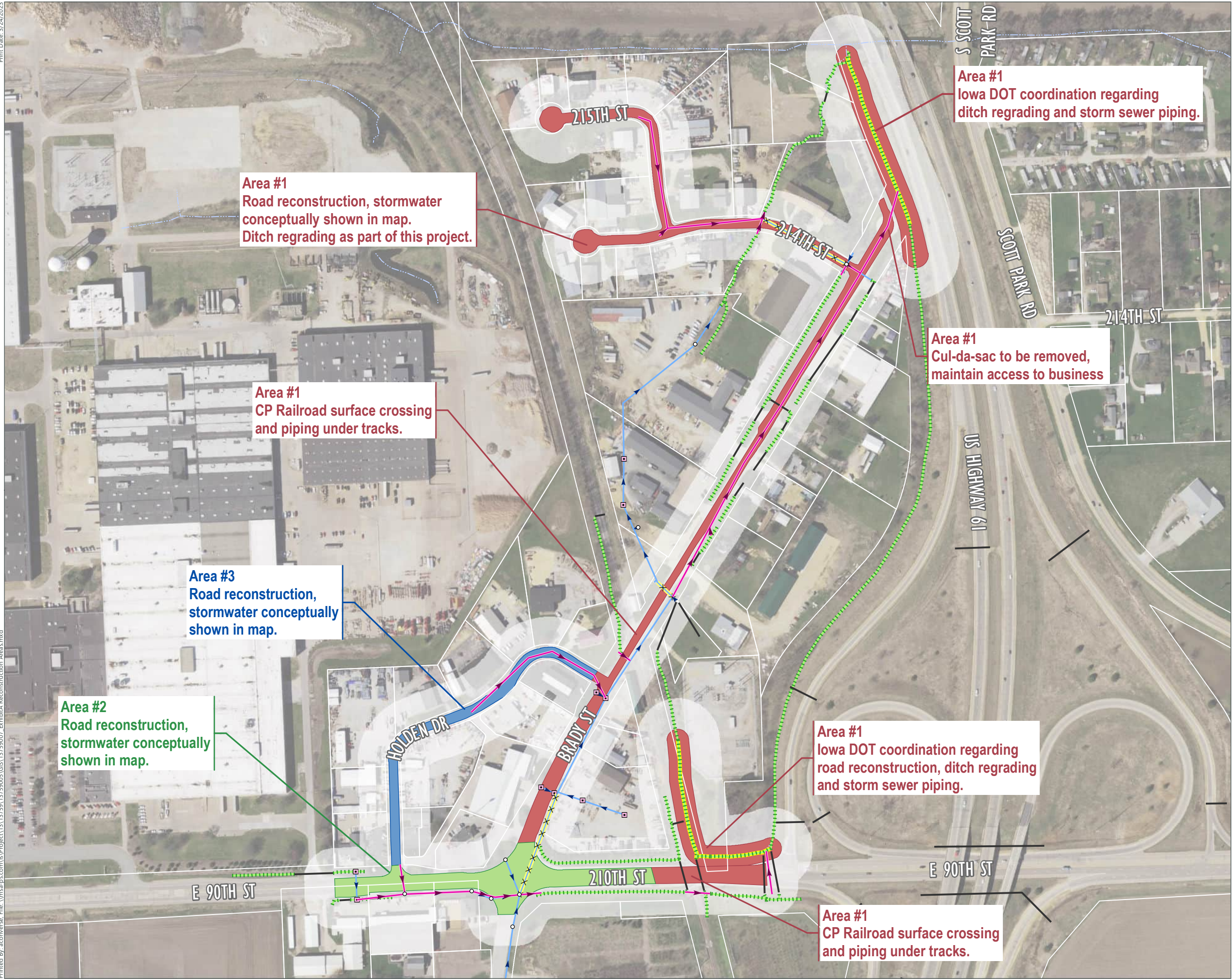
Additional Services:

Professional services are not included in the above Scope of Professional Services can be provided under separate contract or by amending this Agreement. Examples of additional services that may be necessary and/or desired for completion of the project include, but are not limited to the following:

- **Design and analysis of Intersection improvements modifications, specifically at 90th and Brady.**
- **Design and analysis of alternate typical roadway sections.**
- Bidding services for Areas #1, #2 or Area #3
- Construction related engineering services including, but not limited to general construction administration & management, attendance at preconstruction meeting, construction observation, construction staking & construction materials testing.
 - Additional meetings not specifically listed in the scope.
- Updates to County's electronic GIS.
- Wetland mitigation services.
- NEPA and/or SHPO clearances. Costs for these sub-consultants are excluded from agreement.
- Legal survey, property owner meetings, ROW acquisition and/or coordination.
- Any requirements related to State and/or Federal funds not specifically list above.
- Special assessment plat & schedule.
- Design beyond the project boundaries as depicted on the attached exhibit.
- Design related to sidewalk & ADA curb ramps.
- Design of utility systems beyond the stormwater collection & conveyance system (does not include design of sanitary sewer, water distribution system, etc.).
- Design of stormwater quality management practices.
- Municipal advisor services including utility rate reviews & pro forma.
- Funding applications, grant writing, and/or grant administration.
- All fees including, but not limited to, legal fees, permit application fees, etc.
- Permitting unless explicitly included in the Scope of Professional Services.
- Variance request including, but not limited to, Iowa DOT & Iowa DNR.
- Evaluation of existing distribution system including fire flows (hydrant flow testing).
- Utility system modeling, other than stormwater systems as described above.
- Roadway lighting and electrical engineering design.
- Accommodation of environmental hazards and/or endangered species.
- Archeological and/or historical review.
- Environmental evaluations and/or historical compliance review.
- Floodplain analysis and/or site assessment. Joint floodplain permit and/or 404 permit.
- NPDES stormwater discharge permit compliance (contractor responsibility).

Exhibit A Reconstruction Areas

Mt Joy
Scott County, IA



Area #1
Road reconstruction, stormwater conceptually shown in map.
Ditch regrading as part of this project.

Area #1
Iowa DOT coordination regarding ditch regrading and storm sewer piping.

Area #1
Cul-da-sac to be removed, maintain access to business

Area #1
CP Railroad surface crossing and piping under tracks.

Area #3
Road reconstruction, stormwater conceptually shown in map.

Area #2
Road reconstruction, stormwater conceptually shown in map.

Area #1
Iowa DOT coordination regarding road reconstruction, ditch regrading and storm sewer piping.

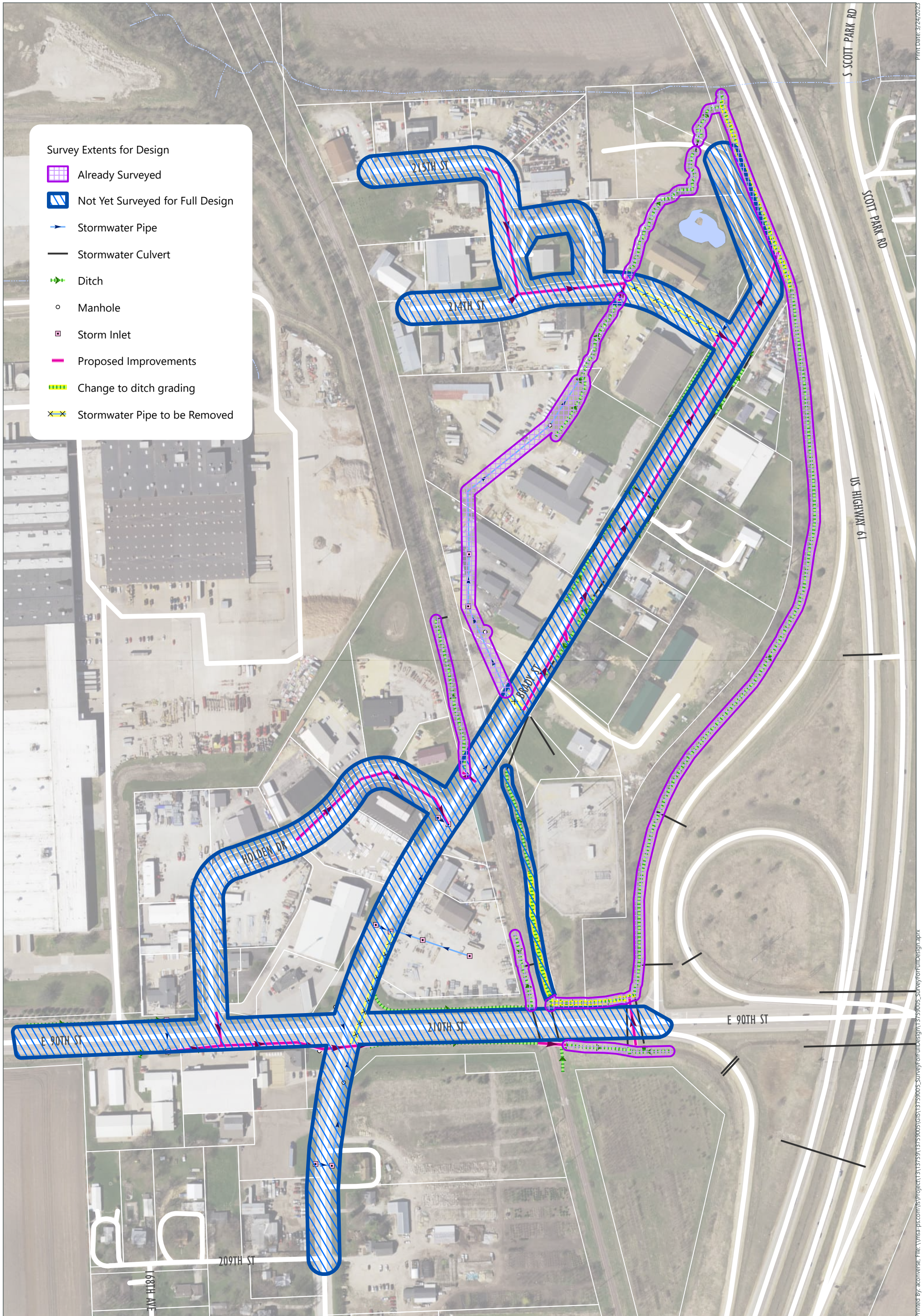
Area #1
CP Railroad surface crossing and piping under tracks.

Reconstruction Areas

- Area #1
- Area #2
- Area #3
- Manhole
- Storm Inlet
- Stormwater Pipe
- Stormwater Culvert
- ⋯ Ditch
- ➔ Proposed Improvements
- ✕ Stormwater Pipe to be Removed
- ⋯ Change to ditch grading

Data Sources:
Aerial: IA State





Survey Extents for Design

- Already Surveyed
- Not Yet Surveyed for Full Design
- Stormwater Pipe
- Stormwater Culvert
- Ditch
- Manhole
- Storm Inlet
- Proposed Improvements
- Change to ditch grading
- Stormwater Pipe to be Removed



Data Sources:
 Roads: Scott County
 Parcels: Scott County
 Stormwater System: MSA Survey



Exhibit B Survey Extents for Design

Mt Joy
 Scott County, IA

Print Date: 3/24/2025
 Printed By: aconverse; File: \Inis-projects\Project\13137551275905\GIS\13755005_SurveyForFullDesign.aprx

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

APRIL 13, 2023

APPROVAL OF THE CONTRACT TO PERFORM PROFESSIONAL DESIGN
SERVICES FOR ROAD AND STORMWATER RECONSTRUCTION
PROJECTS IN UNINCORPORATED MT. JOY

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

Section 1. That Scott County enters into a contract with
MSA Professional Services, Inc., to perform
professional design services for road and stormwater
reconstruction projects in unincorporated Mt. Joy,
contingent on the unit prices listed in the contract.

Section 2. That the County Engineer be authorized to sign
the contract documents on behalf of the Board.

Section 3. That this resolution shall take effect
immediately.

SCOTT COUNTY ENGINEER'S OFFICE

950 E. Blackhawk Trail
Eldridge, Iowa 52748

(563) 326-8640
FAX – (563) 328-4173
E-MAIL - engineer@scottcountyiowa.gov
WEB SITE - www.scottcountyiowa.gov



ANGELA K. KERSTEN, P.E.
County Engineer

ELLIOTT R. PENNOCK, E.I.T.
Assistant County Engineer

TARA YOUNGERS
Senior Administrative Assistant

MEMO

TO: Mahesh Sharma
County Administrator

FROM: Angie Kersten, P.E.
County Engineer

SUBJ: Salt Shed Replacement at Secondary Roads Maintenance Facility

DATE: April 4, 2023

Our department has identified the need to replace the salt shed at our maintenance facility in Eldridge. The existing salt shed is a single open end timber framed structure with an asphalt shingle roof that was built in 1987. The existing shed is 63 feet wide by 72 feet long by 16 feet tall, with a divider wall, and holds approximately 900 tons of straight salt and 900 tons of sand/salt mixture. The building and roof have deteriorated such that removal and replacement is warranted. Therefore, replacement of the structure was budgeted for in FY 2023.

Over the past several years, our department analyzed replacement options. We determined that a fabric hoop building was an appropriate and economical replacement structure. These types of structures are more cost-effective, require less maintenance than a traditional timber structure, and can be built in a shorter time-frame. The replacement fabric structure is arch shaped in profile, 72 feet wide by 80 feet long by 10 feet tall, and will have a single open end. Additionally, a two-bin bunker will be constructed independently of the building foundation to hold approximately 1,100 tons of straight salt and 1,100 tons of sand/salt mixture.

Bids for demolition of our existing salt shed and construction of the fabric structure were solicited on Public Purchase. The following responsive bids were received:

A & B Construction, Harper, IA	\$202,892
Freedom Buildings, Belle Plaine, IA	\$222,100
Greenfield Contractors, Clermont, IA	\$227,579
Greystone Construction, Shakopee, MN	\$247,950

I recommend awarding the salt shed replacement project to A & B Construction of Harper, IA, contingent on the unit prices listed in the contract. We estimated the project to cost \$250,000 and have approximately \$320,000 remaining in our FY2023 budget for building expenditures. On page 2 of this memo are images of our existing salt shed and on page 3 are images of the proposed fabric structure.

Scott County Secondary Roads Maintenance Facility, 950 E. Blackhawk Trail, Eldridge, IA





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

APRIL 13, 2023

AWARD OF CONTRACT FOR SCOTT COUNTY SECONDARY ROADS
SALT SHED REPLACEMENT PROJECT

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

Section 1. That the contract for Scott County Secondary Roads Salt Shed Replacement Project be awarded to A&B Construction, Harper, IA, contingent on the unit prices listed in the contract.

Section 2. That the County Engineer be authorized to sign the contract documents on behalf of the Board.

Section 3. That this resolution shall take effect immediately.

HUMAN RESOURCES DEPARTMENT
600 W. 4TH Street
Davenport, IA 52801

Office: (563) 326-8767
Fax: (563) 328-3285
www.scottcountyiowa.gov



Date: April 11, 2023

To: Mahesh Sharma, County Administrator

From: Vanessa Wierman, Human Resources Director

Subject: FY24 Organizational Changes

Review of Organizational Change requests

The following reclassification requests were submitted organizational changes as part of the budget process for Fiscal Year 2024:

- Finance Generalist (Auditor's Office) (+0 FTE)
- Senior Human Resources Generalist (Human Resources) (+0 FTE)
- Senior Office Assistant (Human Resources) (+0 FTE)
- Senior Building Inspector (Planning and Development) (+0 FTE)
- Passport and Licensing Supervisor (Recorder's Office) (+0 FTE)

These organizational changes are existing positions that the department is requesting a change in FTEs for Fiscal Year 2024:

- Park Maintenance Technician (Conservation) (+1.0 FTE)
- Park Ranger (Conservation) (+1.0 FTE)
- Senior Facility Maintenance Worker (FSS) (+2.0 FTE)
- Facility Maintenance Worker (FSS) (+1.0 FTE)
- Grounds Maintenance Worker (FSS) (+1.0 FTE)

The additions below are requests for new classifications for the respective department for Fiscal Year 2024:

- MEDIC Director (MEDIC) (+1.0 FTE)
- Assistant YJRC Director (YJRC) (+1.0 FTE)

Discussion

We are still within the parameters of the extensive compensation and classification study approved in 2019, thus there are few positions that have significantly changed since that time warranting reclassification. Market changes were not reviewed and a future review will need to be evaluated with consideration for economic impacts. The requests submitted demonstrated significant changes in duties. These requests were required to complete a Position Analysis Questionnaire (PAQ) and were submitted to Public Sector Personnel Consultants (PSPC) for review and analysis. PSPC reviewed relevant internal and external comparable jobs and any market factors related to the position. PSPC then made a recommendation to Human Resources on where to place or slot the position in the Pay Plan.

Changes to the table of organization or budgetary requests are merely increasing or decreasing the number of positions organizationally and did not require review by PSPC. For departments requesting a change in FTE level, departments made presentations to the Board regarding the business necessity for the change in FTE level for consideration by the Board. In order to determine the appropriateness of the request the factors considered are increased volume of work, greater efficiencies, and change in key personnel.

There are two requests for new positions. The first is for a MEDIC Director based on acquisition of MEDIC EMS and the second is for the position of Assistant YJRC Director in anticipation of the new Youth Justice and Rehabilitation Center. A PAQ was completed for both positions and PSPC reviewed relevant internal and external data, including market factors. A recommendation was then made to Human Resources for Pay Plan placement.

Reclassification Requests

Finance Generalist (Auditor's Office) (+0 FTE)

The Auditor submitted a reclassification to address the additional responsibilities given to the position since its establishment in 2022. These include more complex work with audits, special projects, and providing lead duties for the Payroll Specialist and Accounts Payable Specialist. The current pay range is 25 and the recommended pay range based on PSPC's review is 26.

Senior Human Resources Generalist (Human Resources) (+0 FTE)

A reclassification was requested to address the increased leadership responsibilities needed within the Human Resources Department to include training, mentoring, and development. Additionally, the position will be expected to handle

more complex and sensitive employee/labor relation items. Currently, there are two incumbents in the Human Resources Generalist classification and the request is for one of the current Generalists to be reclassified to the Senior role. The current pay range for the Generalist is 27 and after PSPC reviewed the duties elaborated in the PAQ and internal comparables, the recommendation is for the Senior Generalist to be placed at a pay range 29.

Senior Office Assistant (Human Resources) (+0 FTE)

Human Resources added an Office Assistant position in Fiscal Year 2023 due to increasing demands of the department which resulted in restructuring the distribution of responsibilities within the department. Since the position has been filled, it has become apparent several duties of the Office Assistant are more complex than what was originally anticipated. These include functions with accounts payable and purchasing cards. After this re-evaluation and comparing the duties with other Senior Office Assistants throughout the County, it was recommended the position be reclassified to a Senior Office Assistant and placed at a pay range 18.

Senior Building Inspector (Planning and Development) (+0 FTE)

Planning and Development submitted a request to create a new Senior Building Inspector classification that would require four (4) certifications/licenses. Currently, the Building Inspector classification requires an ICC Building Inspector certification and either a state Electrical or Mechanical Inspector certification. With this new Senior Building Inspector classification, it will allow for employee growth into a higher skill set and to be compensated accordingly. This will not change the FTE level in the department. When an employee has met the certification requirements of the senior level position, the department will request the reclassification for the employee from a Building Inspector to a Senior Building Inspector. PSPC reviewed the certification requirement and internal comparability and recommends placement at a pay range 26.

Passport and Licensing Supervisor (Recorder's Office) (+0 FTE)

The Recorder submitted a request to reclassify a current deputized position (Deputy Recorder) into an administrative position. The Passport and Licensing Supervisor will oversee the passport processing done in the Recorder's Office and supervise the licensing division. Currently, the Deputy Recorder does not have any direct reports. PSPC reviewed the PAQ and evaluated internal comparables and recommends placement at a pay range 26. There is a cost reduction of approximately \$5,000 as a result of this reclassification.

Budgetary Requests

Park Maintenance Technician (Conservation) (+1.0 FTE)

During the last several years, the pandemic has greatly altered the job market and Conservation has not been immune to the hiring challenges with seasonal positions. The shortage of seasonal employees has slowed the completion of department-led projects and delayed regular facility maintenance. Maintenance staff workloads have consistently increased over the past ten years as there have been campsite, cabin and other amenity additions. Therefore, the Director is requesting a regular full-time Park Maintenance Technician to fulfill some of those lost hours from the lack of available seasonal employees. This will increase the FTE to 5.0 in the classification.

Park Ranger (Conservation) (+1.0 FTE)

Conservation has long relied on seasonal certified/non-certified officers to assist with Park Ranger coverage, which includes law enforcement duties, park maintenance, and facility operations, within Scott County and West Lake Parks. As indicated above, the pandemic has greatly affected availability of seasonal employees and the shortage of seasonal certified/non-certified officers has reduced law enforcement coverage, slowed the completion of department-led projects and delayed regular facility maintenance. Currently, there are five full-time Park Rangers with three based out of Scott County Park and two at West Lake Park. One of the Scott County Park Rangers floats to West Lake Park 50% of the time during the summer months to assist with the higher demand. This has negatively impacted Scott County Park and the Director determined that having three full-time Rangers at each park will provide the best solution to address both the law enforcement and maintenance needs. The request is budgeted for the position to begin March 2024 and with the addition, there will be 6.0 FTE in the classification.

Senior Facility Maintenance Worker (Facility and Support Services) (+2.0 FTE)

With the addition of the new Youth Justice and Rehabilitation Center (YJRC) facility, the Director is requesting two full-time positions based on the square footage of the building which adds to the total square footage of building space FSS maintains. The industry standard is 1.0 FTE per 50,000 square feet of building space and with the addition of YJRC, FSS will be managing just under 500,000 square feet of building space. With the increasing current workload and time sensitive response needs from the Jail, it is necessary to increase the FTE level for Senior Facility Maintenance Worker by 2.0 FTE in order to meet the demands of all of the buildings. The request is for one position to be filled July 2023 and the second position is budgeted for March 2024. With these additions, there will be 6.0 FTE in the classification.

Facility Maintenance Worker (Facility and Support Services) (+1.0 FTE)

The recently acquired Eldridge warehouse has impacted workload for the maintenance team due to the tenants who occupy a portion of the building. With tenancy, the amount of time needed to maintain cleanliness, organization, snow removal and lawn maintenance has increased. The Director is requesting one full-time position who will primarily be responsible for warehouse maintenance and custodial duties, along with regular time spent handling snow removal and lawn care at Sheriff's Patrol Headquarters. This position is also anticipated to serve as backup for custodial duties covering Sheriff Patrol Headquarters, Secondary Roads Office and remote outhouse locations. The request is budgeted for the position to begin January 2024 and will result in 3.0 FTE in the classification.

Ground Maintenance Worker (Facility and Support Services) (+1.0 FTE)

Currently there is one Grounds Maintenance Worker to maintain lawn care maintenance responsibilities for eight locations. Facility maintenance staff have routinely been shifted to assist with grounds duties which pulls those staff members from higher level skill set tasks. In addition, several of the grounds duties are not routinely being performed simply due to the lack of staff hours available for lower level work. The Director is requesting one full-time Grounds Maintenance Worker which will alleviate the need to have Facility maintenance staff routinely cover grounds work and will provide additional help for snow removal. This will result in 2.0 FTE in the classification.

MEDIC EMS Director (MEDIC) (+1.0 FTE)

Pending approval from the Board of Supervisors to add MEDIC EMS as a county department, MEDIC will need a department director to oversee the operation of the EMS department to include strategic planning, directing, organizing and evaluating the services provided by the department. A PAQ was submitted to PSPC and they evaluated the position, comparable market and internal information, created the job description, and recommended placement at pay range 38 which has a starting annual salary of \$101,233. It is anticipated we will have someone in place by August 2023 provided MEDIC is added as a county department.

Assistant YJRC Director (Youth Justice and Rehabilitation Center) (+1.0 FTE)

The new Youth Justice and Rehabilitation Center is currently scheduled to open in the summer of 2024. The department currently has six separate community-based diversion programs as well as the operation of a juvenile detention center. With the new center, the number of beds available will be increased and additional managerial support is needed to assist with overseeing the day-to-day operation of the facility to ensure all Federal and State laws and regulations are being adhered to. In addition, the

2019 Jail/Juvenile Detention Needs Assessment recommended the addition of an Assistant Director position. A PAQ was submitted to PSPC and they evaluated the position, comparable market and internal information, created the job description and recommended placement at pay range 29 which has a starting annual salary of \$65,250. The Director is requesting this new position be budgeted for January 2024 to allow for time to establish new policies and procedures in anticipation of the transition to the new center.

Proposed Action

Several of the positions result in needs for additional equipment or office space that would be addressed through the Capital Budget. The annual costs to the General Fund is \$499,384 as itemized in the attached spreadsheet. If approved these changes are scheduled to take effect July 1, 2023, unless noted otherwise.

FY24 Organizational Changes:

<u>Department</u>	<u>Position</u>	<u>FTE Change</u>	<u>Additional Salary</u>	<u>Benefits & Taxes</u>	<u>Total</u>
Auditor	Finance Generalist	0	\$3,190	\$545	\$3,735
Conservation	Park Maintenance Tech	1	\$44,158	\$29,098	\$73,256
Conservation	Park Ranger (March 2024)	1	\$12,781	\$9,218	\$21,999
FSS	Sr. Facility Maintenance Worker	1	\$48,693	\$29,542	\$78,235
FSS	Sr. Facility Maintenance Worker (March 2024)	1	\$16,231	\$9,714	\$25,945
FSS	Facility Maintenance Worker (January 2024)	1	\$20,031	\$14,063	\$34,094
FSS	Grounds Maintenance Worker	1	\$34,590	\$27,227	\$61,817
HR	Sr. Human Resources Generalist	0	\$7,030	\$1,154	\$8,184
HR	Sr. Human Resources Office Assistant	0	\$3,557	\$584	\$4,141
MEDIC	MEDIC Director	1	\$101,233	\$38,163	\$139,396
Planning and Development	Sr. Building Inspector	0	\$4,160	\$711	\$4,871
Recorder	Passport and Licensing Supervisor	0	-\$4,307	-\$736	-\$5,043
YJRC	Assistant Director (January 2024)	1	\$32,625	\$16,129	\$48,754
Total		8	\$323,972	\$175,412	\$499,384

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

April 13, 2022

APPROVAL OF CLASSIFICATION AND STAFFING ADJUSTMENTS AS DISCUSSED DURING THE FISCAL YEAR 2024 BUDGET REVIEW PROCESS

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

Section 1. That the position of Finance Generalist in the Auditor's Office be modified to reflect a pay range of 26.

Section 2. That the table of organization for the Conservation Department be increased by 1.0 FTE Park Maintenance Technician (total 5.0 FTE).

Section 3. That the table of organization for the Conservation Department be increased by 1.0 FTE Park Ranger (total 6.0 FTE).

Section 4. That the table of organization for the Facility and Support Services Department be increased by 2.0 FTE Senior Facility Maintenance Worker (total 6.0 FTE).

Section 5. That the table of organization for the Facility and Support Services Department be increased by 1.0 FTE Facility Maintenance Worker (total 3.0 FTE).

Section 6. That the table of organization for the Facility and Support Services Department be increased by 1.0 FTE Grounds Maintenance Worker (total 2.0 FTE).

Section 7. That the table of organization for the Human Resources Department be increased by 1.0 FTE Senior Human Resources Generalist (total 1.0 FTE) and decreased 1.0 FTE Human Resources Generalist (total 2.0 FTE). The Senior Human Resource Generalist shall be placed at a pay range 29.

Section 8. That the table of organization for the Human Resources Department be increased by 1.0 FTE Senior Office Assistant (total 1.0 FTE) and decreased 1.0 FTE Office Assistant (total 0.0 FTE). The Senior Office Assistant shall be placed at a pay range 18.

Section 9. That the table of organization for the Planning and Development includes Senior Building Inspector (total 0.0 FTE) as a classification and it shall be placed at a pay range 26.

Section 10. That the table of organization for the Recorder's Office shall be increased by 1.0 FTE Passport and Licensing Supervisor (total 1.0 FTE) and decreased 1.0 FTE Deputy Recorder (total 0.0 FTE). The Passport and Licensing Supervisor shall be placed at a pay range 26.

Section 11. That the table of organization for the Youth Justice and Rehabilitation Center Department be increased by 1.0 FTE Assistant YJRC Director (total 1.0 FTE). The Assistant YJRC Director shall be placed at a pay range 29.

Section 12. This resolution shall take effect July 1, 2023.

TIM LANE
Scott County Sheriff

Item 07
04/11/23

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

To: County Administrator Mahesh Sharma and the Scott County Board of Supervisors
From: Sheriff Tim Lane
Subject: Pay rates of Deputy Lieutenants and Captain and COLA
Date: April 3rd, 2023

The purpose of this resolution is to set the annual base salaries for the deputy sheriffs who are classified as exempt and the appointed Captain as described in Iowa Code 331.904. This would include the four Lieutenants and the Captain and the base salaries would be based on a percentage of the Sheriff.

In an attempt to reduce wage compression and have a reasonable wage increase between ranks, the Captain would be reduced from 83% to 80%. The rank of Lieutenant would have a two tier pay rate of 65% for a Lieutenant with less than two years in grade and 70% for a Lieutenant with two years in grade.

This represents a similar pay rate percentage that is currently in place, however it does represent a 3% reduction of the Captain pay rate.

These percentages were derived based on an attempt to create reasonable increases between ranks while eliminating wage compression. Based on the Code of Iowa the pay rate for the rank of Major is set at 85% which is the maximum amount. The pay rate for the rank of Sergeant is currently negotiated by the Board of Supervisors and is set at about 60%. Exempt employees are not entitled to overtime compensation.

This change is intended to become permanent subject to appropriate COLA's.

Sheriff- 100% currently
Major- 85% currently
Captain- 80% proposed
Lieutenant- 70%- 65% proposed
Sergeant- currently negotiated at approximately 60% top rate
Deputy- currently negotiated at approximately 50.5% top rate

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

April 13, 2023

APPROVAL OF PAY RATES OF DEPUTY LIEUTENANTS AND CAPTAIN AND COLA

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

Section 1. That the Board hereby approves the annual base salaries for the deputy sheriffs who are classified as exempt and the appointed Captain as described in Iowa Code 331.904 as follows:

Sheriff – 100% currently

Major – 85% currently

Captain – 80% proposed

Lieutenant – 70% and 65% proposed

Sergeant – currently negotiated at approximately 60% top rate

Deputy – currently negotiated at approximately 50.5% top rate

Section 2. This resolution shall take effect immediately and become permanent subject to appropriate COLA's.

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

April 13, 2023

APPROVAL OF STAFF APPOINTMENTS

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

Section 1. The hiring of Hayley Sweeney for the position of Office Assistant with the Health Department at entry level rate.

Section 2. The hiring of Richard Kirkendall for the position of Senior Assistant Attorney with the Attorney's Office at step 7 of the pay scale and accruing 2 weeks of vacation annually.

SCOTT COUNTY ATTORNEY
KELLY G. CUNNINGHAM

Item 09
04/11/23

Scott County Courthouse
400 West Fourth Street, Davenport, Iowa 52801-1104
Telephone: (563) 326-8600 Fax: (563) 326-8763
Kelly.Cunningham@scottcountyiowa.gov
Website: www.scottcountyiowa.gov



Date: April 3, 2023

TO: Scott County Board of Supervisors

RE: Filling of Senior Attorney Staff Position within the Scott County Attorney's Office

To the Board of Supervisors:

I have selected one (1) candidate to fill the open senior attorney position created by the departure of Nathan Repp. We have reached a conditional agreement on salary, start date and vacation subject to the Board of Supervisor's approval. The offer is a starting salary at Step 7, \$106,496/year, and vacation accrual at the rate of 80 hours annually. His start date should be 4-17-23 which will result in a one week overlap with Mr. Repp (who is departing on 4-21). The overlap is needed as we plan for our new senior assistant to step into Mr. Repp's case load so that reassignments can be minimized. The overlap time allows him to become familiar with the case load first hand which is important due to the complexity and seriousness of some of the cases.

The attorney is Richard W. Kirkendall for the vacancy for Senior Assistant Scott County Attorney in the Felony Division. Richard was previously employed with the Dubuque County Attorney's Office for four years prosecuting felonies; has several years of experience as a practicing attorney in Dubuque, and he spent 6 years with the United States Army Judge Advocate General's Office (including deployments to Afghanistan and Germany) as well.

These qualifications make him the best candidate to fill this open position. I believe this salary is reasonable and necessary to attract and retain a capable attorney such as Richard to represent the citizens of Scott County and the State of Iowa in the judicial system. Additionally, the salary range offered is commensurate with his years of experience and his ability to hit the ground running when he assumes his role within the legal division of the Scott County Attorney's Office.

Sincerely,

Kelly G. Cunningham

Kelly G. Cunningham
Scott County Attorney

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

April 13, 2023

APPROVING THE OVER-HIRE OF SENIOR ASSISTANT ATTORNEY IN THE
ATTORNEY'S OFFICE FOR 1 WEEK TO ENSURE A SMOOTH TRANSITION OF
CASES.

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

Section 1. The board hereby approves the temporary over-hire of 1.0 FTE Senior
Assistant Attorney for 1 week to ensure a smooth transition of cases.

Section 2. This resolution shall take effect immediately.

ORDINANCE NO. ____

AN ORDINANCE AMENDING CHAPTER 3 APPOINTED OFFICERS AND DEPARTMENTS OF THE SCOTT COUNTY IOWA CODE, BY AMENDING NUMEROUS SECTIONS THERETO

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF SCOTT COUNTY IOWA:

Section 1. That Chapter 3 of the Scott County Iowa Code, be and the same is hereby amended to read as follows:

SECTIONS:

- 3-1. OFFICE OF THE ADMINISTRATOR
- 3-2. AUTHORITY, DUTIES AND RESPONSIBILITIES OF THE COUNTY ADMINISTRATOR
- 3-3. DEPARTMENT OF INFORMATION TECHNOLOGY
- 3-4. AUTHORITY, DUTIES AND RESPONSIBILITIES OF THE DIRECTOR OF INFORMATION TECHNOLOGY
- 3-5. DEPARTMENT OF FACILITIES AND SUPPORT SERVICES
- 3-6. AUTHORITY, DUTIES, AND RESPONSIBILITIES OF THE DIRECTOR OF FACILITIES AND SUPPORT SERVICES
- 3-7. DEPARTMENT OF COMMUNITY SERVICES
- 3-8. AUTHORITY, DUTIES AND RESPONSIBILITIES OF THE DIRECTOR OF COMMUNITY SERVICES
- 3-9. DEPARTMENT OF HUMAN RESOURCES
- 3-10. AUTHORITY, DUTIES AND RESPONSIBILITIES OF THE HUMAN RESOURCES DIRECTOR
- 3-11. DEPARTMENT OF PLANNING AND DEVELOPMENT
- 3-12. AUTHORITY, DUTIES AND RESPONSIBILITIES OF THE DIRECTOR OF PLANNING AND DEVELOPMENT
- 3-13 DEPARTMENT OF BUDGET AND ADMINISTRATIVE SERVICES
- 3-14 AUTHORITY, DUTIES AND RESPONSIBILITIES OF THE DIRECTOR OF BUDGET AND ADMINISTRATIVE SERVICES
- 3-15 YOUTH JUSTICE AND REHABILITATION CENTER
- 3-16 AUTHORITY, DUTIES AND RESPONSIBILITIES OF THE YOUTH JUSTICE AND REHABILITATION CENTER DIRECTOR
- 3-17 DEPARTMENT OF MEDIC EMS
- 3-18 AUTHORITY, DUTIES AND RESPONSIBILITIES OF THE MEDIC EMS DIRECTOR

NOTE: COUNTY ENGINEER - SEE CODE OF IOWA SECTION 309.16 THROUGH 309.21

Section 2. That Section 3-2 of the Scott County Iowa Code, be and the same is hereby amended to read as follows:

SEC. 3-2 AUTHORITY, DUTIES AND RESPONSIBILITIES OF THE COUNTY ADMINISTRATOR

S. The County Administrator shall present to the Board of Supervisors a recommended candidate for all department head position vacancies. The County Administrator will use a broad-based advisory selection committee represented by at least three elected office holders and three department heads in an advisory capacity during the selection process. The final decision relative to filling department head vacancies shall be made by the Board of Supervisors based upon the aforementioned selection process. For purposes of this section department head positions include the Director of Information Technology, Director of Facilities and Support Services, Director of Community Services, Director of Human Resources, Director of Planning and Development, Youth Justice and Rehabilitation Center Director, Director of Budget and Administrative Services, Director of MEDIC EMS, and County Engineer. The advisory selection committee members may also include the Health Department Director, or Conservation Director.

Section 3. That Chapter 3 of the Scott County Iowa Code, be and the same is hereby amended by adding a new section 3-17 entitled Department of MEDIC EMS to read as follows:

SEC 3-17 Department of MEDIC EMS

- A. There shall be a Department of MEDIC EMS responsible for the management of the County's emergency medical services operation. The department shall provide emergent and non-emergent ambulance transportation and shall respond quickly and effectively to medical emergencies and provide high-quality pre-hospital care to patients and ensure safe transport to medical facilities.
- B. The Department of MEDIC EMS shall be headed by a Director appointed by the Board of Supervisors.
- C. The Director of MEDIC EMS shall report to and be accountable to the County Administrator for the performance of the Department's duties and responsibilities.

D. The Director of MEDIC EMS shall be a full time employee of the County.

Section 4. That Chapter 3 of the Scott County Iowa Code, be and the same is hereby amended by adding a new section 3-18 entitled authority, duties and responsibilities of the Director of MEDIC EMS to read as follows:

SEC 3-18 AUTHORITY, DUTIES AND RESPONSIBILITIES OF THE DIRECTOR OF MEDIC EMS

E. The Director of MEDIC EMS serves as the principal management official in the planning, direction, operation, and control of the functions of the Department of MEDIC EMS.

F. The Director of MEDIC EMS shall have direct administrative authority over the employees of the Department of MEDIC EMS, including responsibility for administering collective bargaining and County personnel policies appropriate to the department.

G. The Director of MEDIC EMS shall be responsible for developing and implementing policies, procedures, and protocols to ensure emergency medical services provided are safe, efficient, and in compliance with applicable laws, regulations, and standards.

H. The Director of MEDIC EMS shall ensure department personnel are up to date with current training, certifications, policies, procedures, and protocol.

I. The Director of MEDIC EMS shall implement and oversee quality assurance and improvement programs to ensure quality patient care is provided safely and efficiently and in compliance with industry standard of care.

J. The Director of MEDIC EMS shall be responsible for ensuring the department is in compliance with all applicable regulations and standards, including those set by federal, state, and local agencies and maintain accreditation.

K. The Director of MEDIC EMS shall collaborate with other municipalities and agencies including hospitals, fire departments, other emergency medical services providers and law enforcement to ensure emergency medical services are provided safely and efficiently.

L. The Director of MEDIC EMS shall develop, maintain, and execute crisis management plans.

M. The Director of MEDIC EMS shall be responsible for the performance of special projects as assigned by the County Administrator and/or the Board of Supervisors.

SEVERABILITY CLAUSE. If any of the provisions of this ordinance are for any reason illegal or void, then the lawful provisions of this ordinance, which are separable from said unlawful provisions shall be and remain in full force and effect, the same as if the ordinance contained no illegal or void provisions.

REPEALER. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

EFFECTIVE DATE. This ordinance shall be in full force and effective after its final passage and publication as by law provided.

First Consideration _____,
Second Consideration _____,
Third Consideration _____,

Ken Beck
Chairman, Board of Supervisors

Published on _____.

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

April 13, 2023

SUPPORT OF THE EXISTING VOTER APPROVED LOCAL
OPTION SALES TAX IN SCOTT COUNTY, IOWA

WHEREAS, the voters of Scott County and cities within the county have voted to enact a 1 cent local option sales tax in accordance with Iowa Code 423B; and

WHEREAS, the revenue derived from the county's portion of the tax, as documented in Scott County's revenue purpose statement, is allocated for property tax relief; and

WHEREAS, the residents of Scott County have grown to rely on these revenues as a means to reduce property taxes and would be negatively impacted in the future if Scott County local option sales tax funding were cut or diverted; and

WHEREAS, Senate File 550 proposes to remove the voter approved local option sales tax and enact a state sales tax increase, including jurisdictions where voters have not approved a local option sales tax; and

WHEREAS, Senate File 550 proposes to end local government's ability to take a local option sales tax proposal or revenue purpose statement to vote after January 1, 2025, essentially eliminating local government's ability to have local option sales tax and direct how the funds are spent; and

WHEREAS, the state sales tax increase in Senate File 550 would initiate the Iowa Constitutional Amendment to allocate 3/8th of a cent of the state sales tax increase to the Iowa Water and Land Legacy trust fund; and

WHEREAS, Senate File 550 proposes to backfill a portion of new state sales tax to local jurisdictions to replace local option sales tax revenue; and

WHEREAS, over the past 30 years, every backfill of funding from the State to local jurisdictions have been terminated or proposed to be terminated to the detriment of counties and cities, including Scott County; and

WHEREAS, the Legislature could consider other options for initiating funding of the Iowa Water and Land Legacy Trust Fund besides removing local control of voter approved local option sales tax; and

IT IS THEREFORE RESOLVED that the Scott County Board of Supervisors supports the existing voter approved local option sales tax that has been serving the economic needs of Scott County.

Dated at Scott County, Iowa ____ day of _____ , _____

Scott County Board of Supervisors:

Ken Beck, Chairman

John Maxwell, Vice-Chair

Jean Dickson, Supervisor

Ross Paustian, Supervisor

Rita Rawson, Supervisor

ATTEST:

By _____

Scott County Auditor,
Kerri Tompkins

seal



April 11, 2023

To: Scott County Board of Supervisors
From: Ray Weiser, GIS Manager
Re: ESRI Annual GIS Software Maintenance

Our GIS software suite represents a collection of advanced desktop, server and mobile/web applications that provides Scott County with the ability to share, analyze and maintain a growing collection of spatial information. The software we use is developed by the industry leading GIS software firm, Environmental Systems Research Institute (ESRI) based in Redlands, CA.

ESRI offers an annual, renewable software license for their products which gives us access to product updates, an online GIS portal, technical support and ESRI User Conference registration. The maintenance agreement before you covers the following software:

- (2) ArcGIS for Server Enterprise Standard.
- (4) ArcGIS for Desktop Advanced.
- (2) ArcGIS for Desktop Standard.
- (7) ArcGIS for Desktop Basic.
- (4) extension products (3D Analyst, Publisher, Spatial Analyst, Network Analyst).
- Named user accounts including (10) Viewer, (4) Creator, (4) Field Worker and (3) Surge roles.

I respectfully recommend approval of the ESRI GIS Software Maintenance Renewal request in the amount of \$31,515.00. If approved, the GIS software maintenance renewal costs will be paid for using \$550.00 from the Sheriff's Office for maintenance of the Network Analyst Extension, \$1,485.00 from Scott Emergency Communications Center for one copy of ArcGIS Desktop Standard, \$2,475 from Scott County EMA for the named Surge user accounts with the remainder paid for from the Information Technology Department operational budget.

Sincerely,

Ray Weiser
Scott County GIS Manager

Encl: ESRI Quote, Resolution





Esri Inc
380 New York Street
Redlands CA 92373

Subject: Renewal Quotation

Date: 01/23/2023
To: Ray Weiser
Organization: County of Scott
Information Technology Dept
Fax #: 563-326-8669 **Phone #:** 563-328-4137
From: Rosny Hang
Fax #: 909-307-3083 **Phone #:** + 19093691174 Ext. 1174
Email: rhang@esri.com

Number of pages transmitted
(including this cover sheet): 6

Quotation #26126858
Document Date: 01/23/2023

Please find the attached quotation for your forthcoming term. Keeping your term current may entitle you to exclusive benefits, and if you choose to discontinue your coverage, you will become ineligible for these valuable benefits and services.

If your quote is regarding software maintenance renewal, visit the following website for details regarding the maintenance program benefits at your licensing level
<http://www.esri.com/apps/products/maintenance/qualifying.cfm>

All maintenance fees from the date of discontinuation will be due and payable if you decide to reactivate your coverage at a later date.

Please note: Certain programs and license types may have varying benefits. Complimentary User Conference registrations, software support, and software and data updates are not included in all programs.

Customers who have multiple copies of certain Esri licenses may have the option of supporting some of their licenses with secondary maintenance.

For information about the terms of use for Esri products as well as purchase order terms and conditions, please visit
<http://www.esri.com/legal/licensing/software-license.html>

If you have any questions or need additional information, please contact Customer Service at 888-377-4575 option 5.



esri[®] 380 New York Street
 Redlands, CA 92373
 Phone: + 190936911741174
 Fax #: 909-307-3083

Quotation

Date: 01/23/2023

Quotation Number: 26126858

County of Scott
 Information Technology Dept
 Geographic Information Systems Div
 Scott County Courthouse
 400 W 4th St
 Davenport IA 52801-1104

Customer Number: 239115

For questions regarding this document, please contact Customer Service at 888-377-4575.

Send Purchase Orders To:

Environmental Systems Research Institute, Inc.
 380 New York Street
 Redlands, CA 92373-8100
 Attn: Rosny Hang

Please include the following remittance address on your Purchase Order:

Environmental Systems Research Institute, Inc.
 P.O. Box 741076
 Los Angeles, CA 90074-1076

Item	Qty	Material#	Unit Price	Extended Price
10	1	52384 ArcGIS Desktop Advanced Concurrent Use Primary Maintenance Start Date: 04/24/2023 End Date: 04/23/2024 Subscription ID: 6572154262	3,300.00	3,300.00
1010	3	52385 ArcGIS Desktop Advanced Concurrent Use Secondary Maintenance Start Date: 04/24/2023 End Date: 04/23/2024 Subscription ID: 6572154262	1,320.00	3,960.00
2010	1	86497 ArcGIS Desktop Standard Concurrent Use Primary Maintenance Start Date: 04/24/2023 End Date: 04/23/2024 Subscription ID: 6572154262	1,650.00	1,650.00
3010	1	86500 ArcGIS Desktop Standard Concurrent Use Secondary Maintenance	1,320.00	1,320.00

Please note Esri has introduced a price change and this quote reflects current pricing for your organization. It is important to us that we are able to continue to deliver value through enhancements to products, solutions, and capabilities.

Your renewal provides access to all the benefits you are familiar with, which you can review at <https://go.esri.com/maintenance>
 For questions related to the price change, please reach out to your assigned Esri Account Manager.

Quotation is valid for 90 days from document date.

Any estimated sales and/or use tax has been calculated as of the date of this quotation and is merely provided as a convenience for your organization's budgetary purposes. Esri reserves the right to adjust and collect sales and/or use tax at the actual date of invoicing. If your organization is tax exempt or pays state taxes directly, then prior to invoicing, your organization must provide Esri with a copy of a current tax exemption certificate issued by your state's taxing authority for the given jurisdiction.

Esri may charge a fee to cover expenses related to any customer requirement to use a proprietary vendor management, procurement, or invoice program.

To expedite your order, please reference your customer number and this quotation number on your purchase order.



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Redlands, CA 92373
Phone: + 190936911741174
Fax #: 909-307-3083

Quotation

Page 2

Date: 01/23/2023

Quotation Number: 26126858

Item	Qty	Material#	Unit Price	Extended Price
		Start Date: 04/24/2023 End Date: 04/23/2024 Subscription ID: 6572154262		
4010	1	87194 ArcGIS Desktop Basic Concurrent Use Primary Maintenance Start Date: 04/24/2023 End Date: 04/23/2024 Subscription ID: 6572154262	770.00	770.00
5010	6	87195 ArcGIS Desktop Basic Concurrent Use Secondary Maintenance Start Date: 04/24/2023 End Date: 04/23/2024 Subscription ID: 6572154262	550.00	3,300.00
6010	1	87232 ArcGIS Spatial Analyst for Desktop Concurrent Use Primary Maintenance Start Date: 04/24/2023 End Date: 04/23/2024	550.00	550.00
7010	1	87198 ArcGIS 3D Analyst for Desktop Concurrent Use Primary Maintenance Start Date: 04/24/2023 End Date: 04/23/2024	550.00	550.00
8010	1	98696 ArcGIS Publisher for Desktop Concurrent Use Primary Maintenance Start Date: 04/24/2023 End Date: 04/23/2024	550.00	550.00
9010	1	100571 ArcGIS Network Analyst for Desktop Concurrent Use Primary Maintenance Start Date: 04/24/2023 End Date: 04/23/2024	550.00	550.00
10010	10	153147 ArcGIS Online Viewer Annual Subscription Start Date: 04/24/2023 End Date: 04/23/2024 Subscription ID: 6572154262	110.00	1,100.00



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Quotation

Page 3

Date: 01/23/2023

Quotation Number: 26126858

Item	Qty	Material#	Unit Price	Extended Price
11010	4	153148	550.00	2,200.00
ArcGIS Online Creator Annual Subscription Start Date: 04/24/2023 End Date: 04/23/2024 Subscription ID: 6572154262				
12010	3	157501	825.00	2,475.00
State and Local Public Safety Named User Program ArcGIS Online Creator in Surge Environment Annual Subscription Start Date: 04/24/2023 End Date: 04/23/2024 Subscription ID: 6572154262				
13010	1	161328	5,500.00	5,500.00
ArcGIS Enterprise Standard Up to Four Cores Maintenance Start Date: 04/24/2023 End Date: 04/23/2024				
14010	4	165533	385.00	1,540.00
ArcGIS Online Mobile Worker Annual Subscription Start Date: 04/24/2023 End Date: 04/23/2024 Subscription ID: 6572154262				
15010	1	109839	2,200.00	2,200.00
ArcGIS for Server Enterprise Standard Up to Four Cores Migrated Maintenance Start Date: 04/24/2023 End Date: 04/23/2024				

Item Subtotal	31,515.00
Estimated Tax	0.00
Total	USD 31,515.00

DUNS/CEC: 06-313-4175 CAGE: 0AMS3



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Fax #: 909-307-3083

Quotation

Page 4

Date: 01/23/2023

Quotation Number: 26126858

Item Qty Material#

Unit Price

Extended Price

Renewal Options:

- Online: Renew through My Esri site at <https://my.esri.com>
 - Credit Card
 - Purchase Order
 - Email Authorization
- Email or Fax: Email Authorization, Purchase Order or signed quote to:
 - Fax: 909-307-3083
 - Email: service@esri.com

Requests via email or signed quote indicate that you are authorized to obligate funds for your organization and your organization does not require a purchase order.

If there are any changes required to your quotation please respond to this email and indicate any changes in your invoice authorization.

If you choose to discontinue your support, you will become ineligible for support benefits and services. All maintenance fees from the date of discontinuation will be due and payable if you decide to reactivate your support coverage at a later date.

The items on this quotation are subject to and governed by the terms of this quotation, the most current product specific scope of use document found at <http://assets.esri.com/content/dam/esrisites/media/legal/product-specific-terms-of-use/e300.pdf>, and your applicable signed agreement with Esri. If no such agreement covers any item quoted, then Esri's standard terms and conditions found at <http://assets.esri.com/content/dam/esrisites/media/legal/ma-full/ma-full.pdf> apply to your purchase of that item. Federal government entities and government prime contractors authorized under FAR 51.1 may purchase under the terms of Esri's GSA Federal Supply Schedule. Supplemental terms and conditions found at <http://www.esri.com/en-us/legal/terms/state-supplemental> apply to some state and local government purchases. All terms of this quotation will be incorporated into and become part of any additional agreement regarding Esri's offerings. Acceptance of this quotation is limited to the terms of this quotation. Esri objects to and expressly rejects any different or additional terms contained in any purchase order, offer, or confirmation sent to or to be sent by buyer. Unless prohibited by law, the quotation information is confidential and may not be copied or released other than for the express purpose of system selection and purchase/license. The information may not be given to outside parties or used for any other purpose without consent from Esri. Delivery is FOB Origin.

In order to expedite processing, please reference the quotation number and any/all applicable Esri contract number(s) (e.g. MPA, ELA, SmartBuy GSA, BPA) on your ordering document.



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380 New York Street
Redlands, CA 92373
Phone: + 190936911741174
Fax #: 909-307-3083

Quotation

Page 5

Date: 01/23/2023 **Quotation No:** 26126858 **Customer No:** 239115

Item	Qty	Material#	Unit Price	Extended Price
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US FEDERAL CUSTOMERS: If you are a federal customer or a contractor purchasing on behalf of a federal customer a purchase order is required to receive an invoice. Please email the purchase order to service@esri.com

By signing below, you are authorizing Esri to issue a software support invoice in the amount of USD _____ plus sales tax, if applicable.

Please check one of the following:

I agree to pay any applicable sales tax.

I am tax exempt. Please contact me if Esri does not have my current exempt information on file.

Signature of Authorized Representative

Date

Name (Please Print)

Title

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

April 13, 2023

APPROVAL OF ANNUAL MAINTENANCE RENEWAL FOR GIS SOFTWARE SUITE
WITH ESRI, INC.

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

- Section 1. That the annual maintenance renewal for GIS software suite with ESRI, Inc. in the amount of \$31,515.00 is hereby approved.
- Section 2. That a purchase order shall be issued for said amount for the annual maintenance renewal for GIS software suite in the amount of 31,515.00 (further described in ESRI, Inc. quote # 26126858).
- Section 3. This resolution shall take effect immediately.

December 21, 2022

Chair Beck
Scott County Board of Supervisors
600 W. 4th Street
Davenport, IA 52801

Re: Findings of the Scott County Compensation Board

Dear Chair Beck and Board of Supervisors:

As Chair of the Scott County Compensation Board, I am writing to inform you of the Compensation Board's recommendations for salaries based on our meetings held on December 12, 2022. For the fiscal year 2024, the proposed salaries for the upcoming year are as follows:

Auditor	(3.50%)	\$ 99,866
County Attorney	(3.50%)	\$163,588 ¹
Recorder	(3.50%)	\$ 99,866
Sheriff	(5.00%)	\$161,704
Treasurer	(3.50%)	\$ 99,866
Board Member, Board of Supervisors	(3.50%)	\$ 47,760
Chair, Board of Supervisors	(+ \$3,000)	\$ 50,760

The Board, after consideration of comparable salaries of various elected officials, determined as its recommendation, the above salaries and their percentage increase.

Please contact me with any questions.

Sincerely,



Dan Portes
Compensation Board Chair

1. The County may need to cap County Attorney's salary depending on Judicial Branch setting of District Court Judge's salary pursuant to Iowa Code § 331.752(5)

<p>THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY THE BOARD OF SUPERVISORS ON _____.</p> <p style="text-align: right;">DATE</p> <p>_____</p> <p>SCOTT COUNTY AUDITOR</p>
--

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

April 13, 2023

APPROVAL OF ADJUSTMENT IN SALARY FOR NON-REPRESENTED COUNTY EMPLOYEES FOR FISCAL YEAR 2024

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

- Section 1. The salary ranges for County positions included in the Non-represented group shall be adjusted on July 1, 2023 by increasing the salary range by three percent (3.00%).
- Section 2. For the purpose of determining an hourly rate of pay for the Non-represented group, the annual base salary shall be divided by 2,080 hours.
- Section 3. The top of the salary schedule for Seasonal Health Worker, Planning Intern, Budget Intern and Seasonal Maintenance Worker (Roads) in the Z schedule of the pay plan shall be increased by three percent (3.00%).
- Section 4. The hourly rate for the part-time LPN and RN/EMT-P for the Immunization Clinic and Correctional Health Nurse for Jail Health in the Z schedule of the pay plan shall be increased by three percent (3.00%).
- Section 5. This resolution shall take effect July 1, 2023.

OFFICE OF THE COUNTY ADMINISTRATOR

600 West Fourth Street
Davenport, Iowa 52801-1003

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



March 31, 2023

TO: Mahesh Sharma, County Administrator
FROM: David Farmer, CPA, MPA Director of Budget and Administrative Services
RE: FY2024 Budget Adoption

Please find attached the resolution to approve the FY24 Budget Adoption. The public hearing is to be held on Thursday, April 13, 2023 and advanced notice of the hearing was published according to state law in the two official County newspapers. The recommended tax levy is below the legal maximum approved at the February 16, 2023 maximum tax levy hearing.

FY23 Budget Hearing Public Hearing

March 17, 2022



County Budgeting – Budgeting for Outcomes

Mission - Scott County Government Is dedicated to Protecting, Strengthening and Enriching Our Community by delivering Quality Services and Providing Leadership with P.R.I.D.E

8 Service Areas

- 18 Operating Departments
- 8 Authorized Agencies
- Numerous partner agencies, boards, or commissions

Vision 2032 - Scott County is a GREAT PLACE TO LIVE and a GREAT Place for BUSINESS Scott County 2032 is a SAFE COMMUNITY, a HEALTHY COMMUNITY, and a LIVEABLE COMMUNITY FOR ALL

Goals – Strategic Plan and Departmental performance measurements (BFO's)

Financially Responsible

- County Wide
- Dept.

Economic Growth

- County Wide
- Dept.

Performing Organization

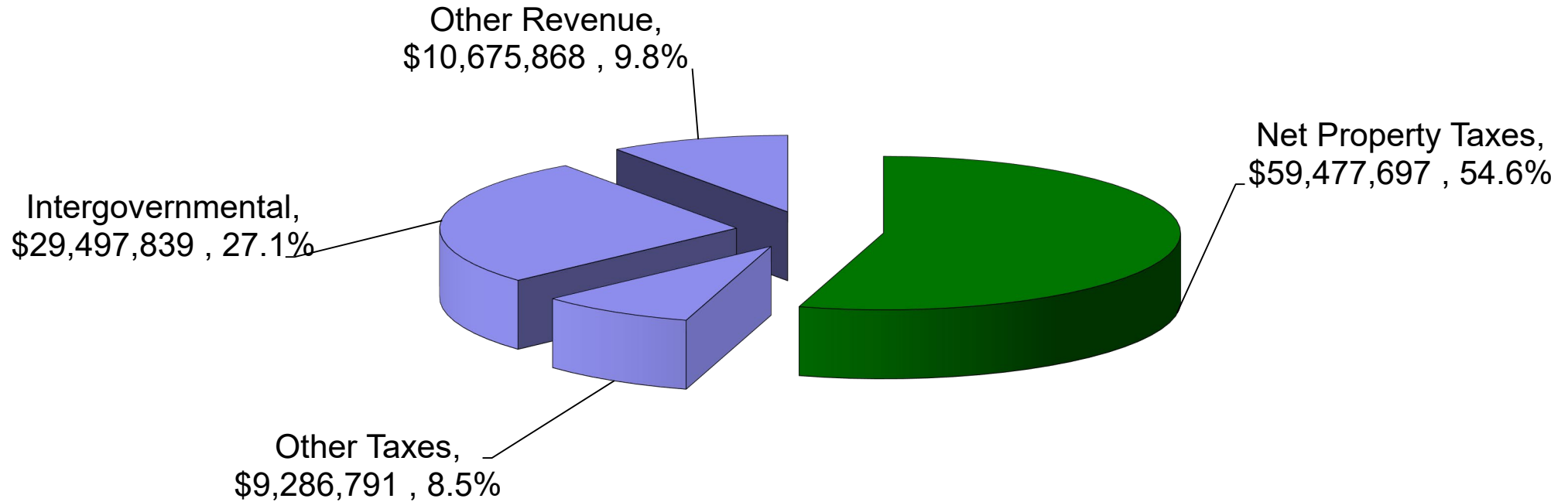
- County Wide
- Dept.

Great Place to Live

- County Wide
- Dept.

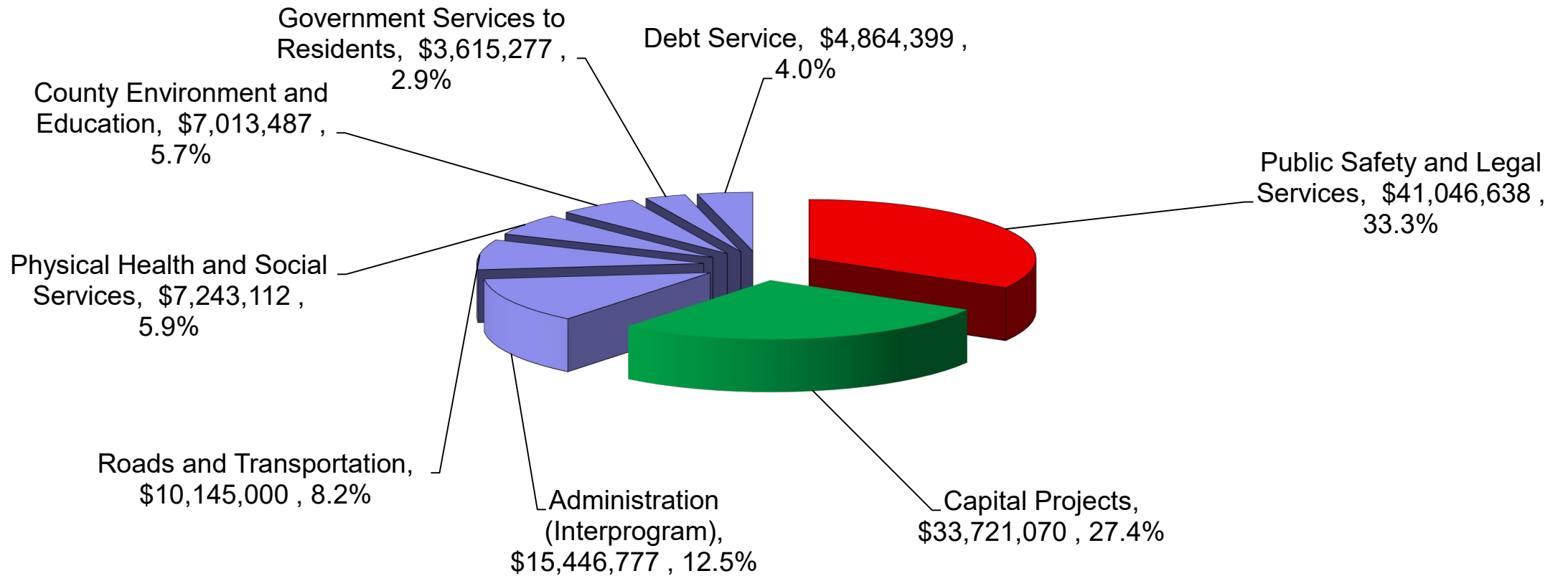
FY 24 Revenues by Source

FY24 BUDGET: \$108,938,195



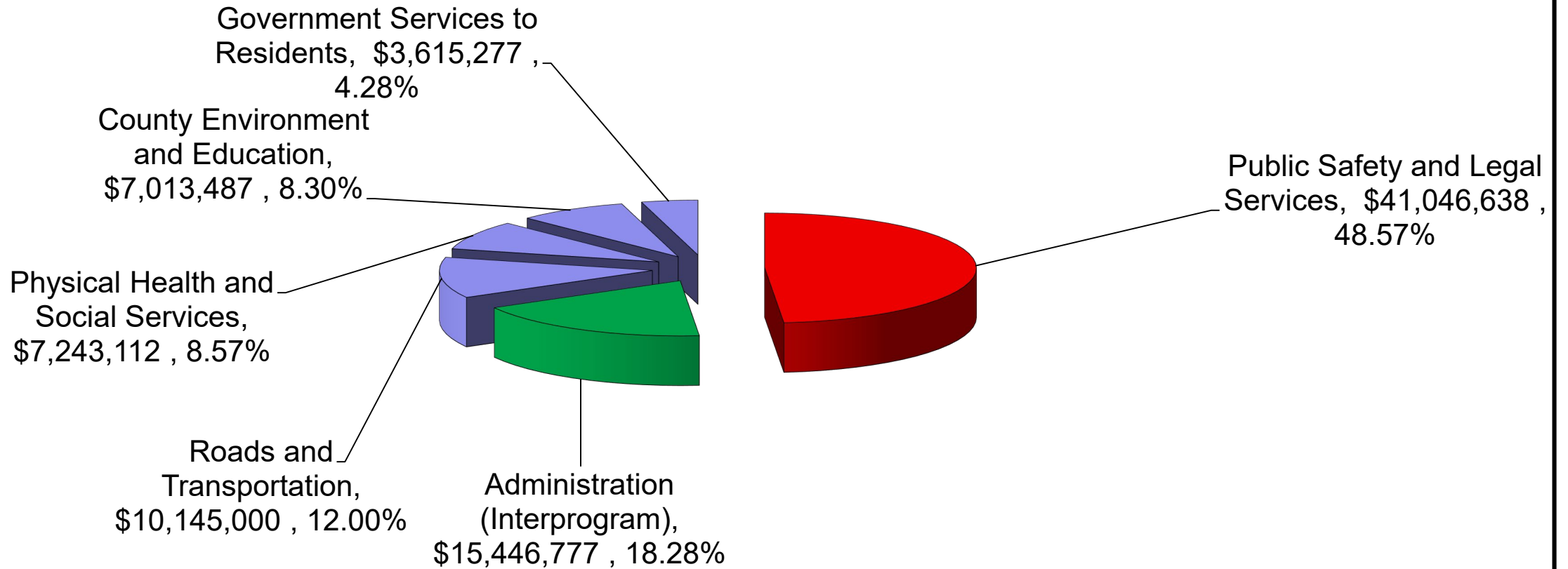
Overall Budget

FY24 BUDGET: \$123,095,760





FY 24 Operating Budget

FY24 BUDGET: \$84,510,291



FY24 Budget Overview

- General Fund Budget
 - COLA / Steps / Benefit Estimates
 - Required transfers – SECC, EMA, Secondary Roads
 - \$4.5 million tax support for capital projects; budgeted \$3.9 million use of fund balance from FY 2023
 - Reserved \$850,000 for MEDIC Ambulance departmental funding, excluding additional professional services.
 - Departmental goals and outcomes fully funded
- Ending General Fund Unassigned Balance Estimate \$11,665,867 or 16.1% of budgeted FY 24 expenditures
- Urban Levy Rate  FY23 – \$5.95 FY24 – \$5.95
- Rural Levy Rate  FY23 – \$8.82 FY24 – \$8.78



Budget Summary - Revenues

Functional Area	Public Hearing	Recommend Budget 23/24	Re-Estimate 22/23	Actual 21/22
Net Current Property Taxes	61,113,878	59,463,407	58,941,470	57,378,356
Delinquent Property Tax Revenue	14,290	14,290	18,716	15,197
Penalties, Interest & Costs on Taxes	640,000	640,000	640,000	707,410
Other County Taxes / TIF Tax Revenues	8,696,320	8,646,791	8,758,035	9,267,969
Intergovernmental	29,497,839	29,467,839	29,516,434	15,527,945
Licenses & Permits	799,870	799,870	833,350	855,538
Charges for Service	6,746,751	6,746,751	7,011,304	7,521,706
Use of Property & Money	1,694,505	1,694,505	1,804,505	46,288
Miscellaneous	1,244,742	1,244,742	4,531,742	1,573,412
Proceeds of fixed assets	<u>190,000</u>	<u>190,000</u>	<u>232,600</u>	<u>282,318</u>
Total Revenues	<u>\$110,638,195</u>	<u>\$108,938,195</u>	<u>\$112,288,156</u>	<u>\$93,176,139</u>

General Fund and Rural Service Fund tax levies are below proposed maximum from 2/16/23.

Budget Summary - Appropriations

Functional Area	Public Hearing	Recommend Budget 23/24	Re-Estimate 22/23	Actual 21/22
Public Safety and Legal Services	\$42,600,000	\$41,046,638	\$40,829,206	\$36,757,083
Physical Health and Social Services	\$8,300,000	\$7,243,112	\$7,325,938	\$6,307,195
Mental Health, ID & DD	\$0	\$0	\$0	\$4,569,876
County Environment and Education	\$7,600,000	\$7,013,487	\$7,735,492	\$6,380,817
Roads & Transportation	\$10,600,000	\$10,145,000	\$10,425,000	\$6,519,557
Government Services to Residents	\$4,100,000	\$3,615,277	\$3,585,569	\$2,829,804
Administration (Interprogram)	<u>\$16,500,000</u>	<u>\$15,446,777</u>	<u>\$14,915,640</u>	<u>\$11,447,091</u>
Operating Budget	\$89,700,000	\$84,510,291	\$84,816,845	\$76,304,673
Debt Service	\$5,000,000	\$4,864,399	\$4,850,700	\$4,843,146
Capital	<u>\$34,700,000</u>	<u>\$33,721,070</u>	<u>\$30,842,591</u>	<u>\$11,447,091</u>
Total Expenditures	<u>\$129,400,000</u>	<u>\$123,095,760</u>	<u>\$120,510,136</u>	<u>\$92,594,910</u>

Levy Rate Impact

Urban Levy Rate:	\$100,000	\$172,100	\$200,000
	<u>Home</u>	<u>Home</u>	<u>Home</u>
Amount of Annual Increase in Property Taxes	\$3.09 0.96%	\$5.32 0.96%	\$6.19 0.96%
Rural Levy Rate:	\$100,000	\$172,100	\$200,000
	<u>Home</u>	<u>Home</u>	<u>Home</u>
Amount of Annual Increase in Property Taxes	\$2.30 0.48%	\$3.96 0.48%	\$4.61 0.48%
	<u>80 Acres of Land</u>	<u>120 Acres of Land</u>	<u>160 Acres of Land</u>
Amount of Annual Increase in Property Taxes	\$30.19 2.90%	\$45.29 2.90%	\$60.38 2.90%
<i>Combined Farm Home and Land</i>	\$32.5 2.14%	\$49.25 2.07%	\$64.99 2.14%

As of January, 2023 the median value of owner-occupied housing units, 2017 - 2021 was \$172,100 (U.S. Census.gov, as of January 13, 2023)

Levy Rate Impact – Commercial / Industrial

Urban Levy Rate:	<u>\$250,000 Commercial</u>	<u>\$1,000,000 Commercial</u>	<u>\$3,000,000 Commercial</u>	<u>\$5,000,000 Commercial</u>
Amount of Annual Increase in Property Taxes	-\$315.50 -23.6%	-\$315.50 -5.9%	-\$315.50 -2.0%	-\$315.50 -1.2%
Rural Levy Rate:	<u>\$250,000 Commercial</u>	<u>\$1,000,000 Commercial</u>	<u>\$3,000,000 Commercial</u>	<u>\$5,000,000 Commercial</u>
Amount of Annual Increase in Property Taxes	-\$474.86 -23.9%	-\$503.04 -6.3%	-\$578.19 -2.4%	-\$653.34 -1.6%

Beginning in FY 2024, the taxable value for commercial and industrial property is changed to the first \$150,000 at the current residential rate and then the remainder of the property is at 90% of fair market value.



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

APRIL 13, 2023

ADOPTING THE FY24 COUNTY BUDGET IN THE AMOUNT OF \$124,428,542 AND
THE COUNTY'S FY 24 CAPITAL BUDGET AND FY25-28 CAPITAL PROGRAM.

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

Section 1. The FY23 County Budget as presented by the County Administrator and as reviewed and considered by this Board is hereby adopted in the amount of \$124,428,542 (which includes budgeted \$123,095,760 Governmental fund and the Golf Course Enterprise Fund in the amount of \$1,332,782, a non-budgeted fund for State certification purposes).

Section 2. The total amount of service area:

<u>Service Area</u>	<u>Amount</u>
Public Safety & Legal Services	\$41,046,638
Physical Health & Social Services	7,243,112
County Environment & Education	7,013,487
Roads & Transportation	10,145,000
Government Services to Residents	3,615,277
Administration (interprogram)	<u>15,466,777</u>
Subtotal Operating Budget	\$84,510,291
Debt Service	4,864,399
Capital Projects	<u>33,721,070</u>
Subtotal County Budget	\$123,095,760
Golf Course Operations	<u>1,332,782</u>
TOTAL	<u>\$124,428,542</u>

Section 3. The FY24 capital budget and FY25-28 capital program is hereby adopted.

Section 4. The County's Urban Levy rate for FY 24 shall be \$5.95000 per \$1,000 taxable valuation in Urban Areas. The County's Rural Levy rate for FY 24 shall be \$8.78568 per \$1,000 taxable valuation in Rural Areas.

Section 5. The County Auditor is hereby directed to properly certify the budget as adopted and file with the records of her office and that of the State Department of Management as required by law.

Section 6. This resolution shall take effect immediately.

**SUMMARY OF
ADMINISTRATION RECOMMENDATION
ON THE
SCOTT COUNTY
FY24 BUDGET**



April 11, 2023

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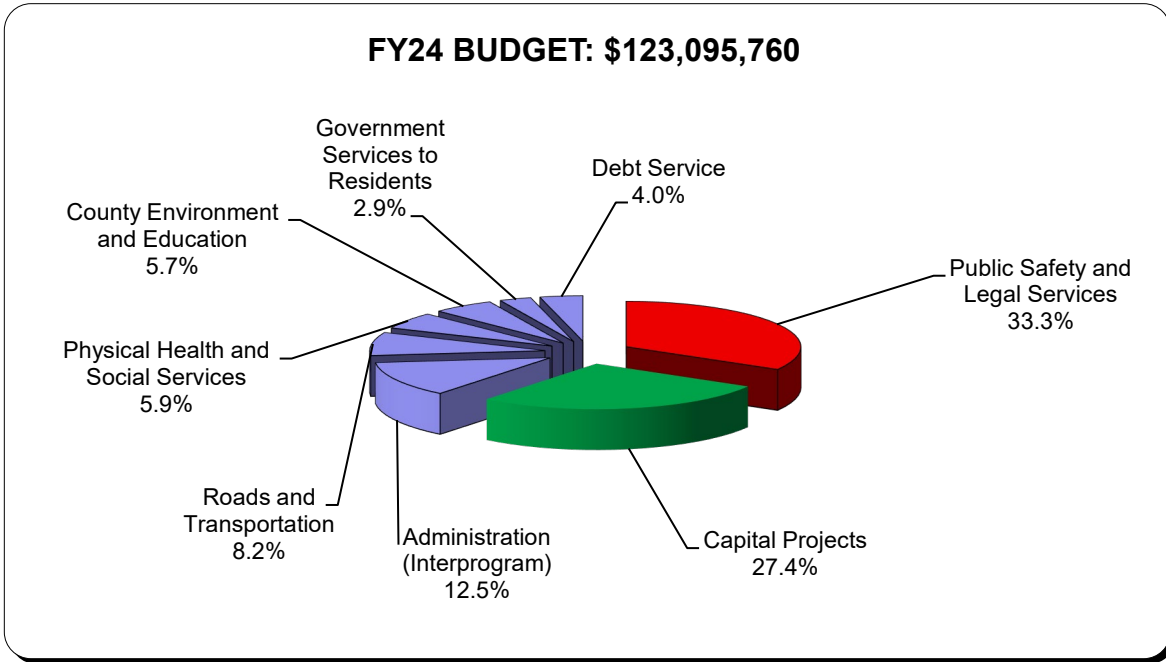
CALENDAR OF EVENTS

CAPITAL PROJECTS

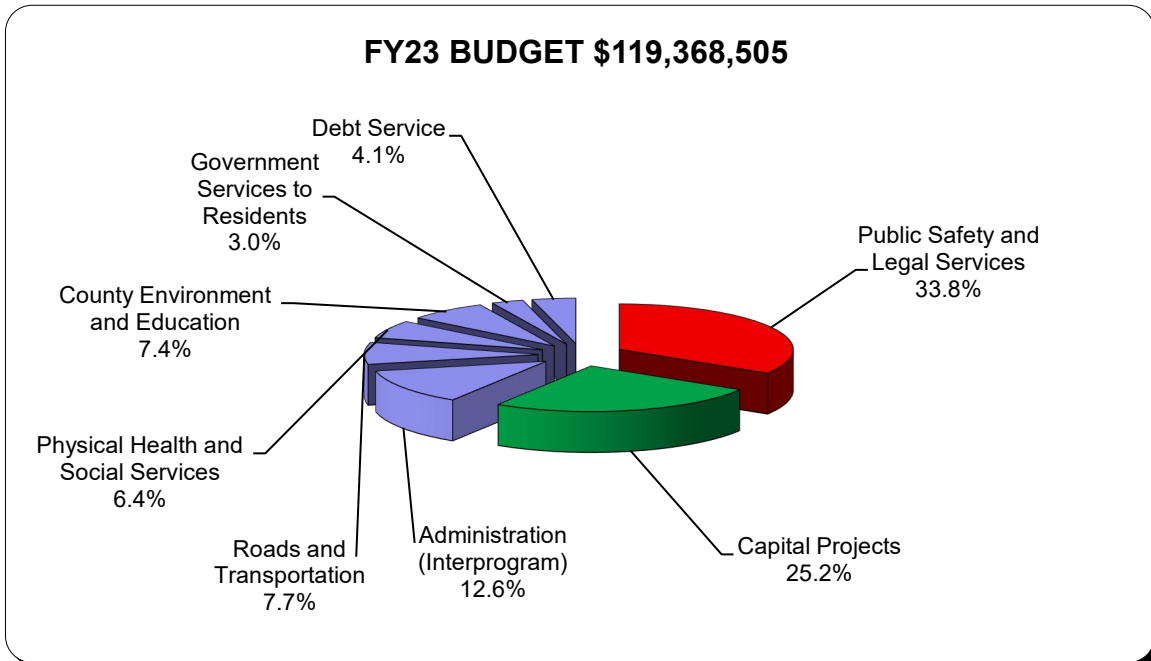
SCOTT COUNTY FY24 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

Budgeted Funds Only



Public Safety and Legal Services continues to be the largest single expenditure area for the County.



SERVICE AREA DESCRIPTIONS

PUBLIC SAFETY AND LEGAL SERVICES

Includes Sheriff programs - Patrol & Investigations, Jail and Jail Health Services; service of civil papers and Prisoner Transportation; Juvenile Court Services programs including the Youth Justice and Rehabilitation Center; County Attorney programs - Criminal Prosecution, Child Support Recovery, and Corporate Counsel/Civil Division; other court costs including grand jury costs and juvenile justice base costs; all ambulance services; Emergency Management Agency, and SECC (consolidate dispatch center).

PHYSICAL HEALTH AND SOCIAL SERVICES

Includes Health Department programs - Environmental Health, and Disease Prevention & Health Promotion; Community Health Care - Other Services; Genesis Visiting Nurse/Homemaker program - Public Health Nursing and Home Support Services; Community Services Department programs - General Relief and Veteran Services; Human Services program - Administrative Support; Community Health Care program - Community Services clients; Benefits program – Community Services

COUNTY ENVIRONMENT AND EDUCATION SERVICES

Includes Conservation programs - Parks and Recreation; Planning and Development Department program - Code Enforcement; Bi-State Metropolitan Planning Commission program; Humane Society program; Quad-City Convention/Visitors Bureau program; and Scott Soil Conservation District program. Library program; Mississippi Valley Fair program. Housing rehabilitation and development.

ROADS AND TRANSPORTATION SERVICES

Includes Secondary Roads Department programs - Administration and Engineering, Roadway Maintenance, and other general roadway expenses.

GOVERNMENT SERVICES TO RESIDENTS

Includes Auditor's program - Election; Recorder Department programs - Administration and Public Records; Treasurer Department programs - Motor Vehicle Registration and County General Store.

ADMINISTRATION (INTERPROGRAM) SERVICES

Includes County Administrator program; Auditor's Department programs - Business/Finance and Taxation; Information Technology programs; Facility and Support Services Department programs; Non-Departmental program - Insurance Costs, Professional Services and Contingency; Human Resources Department; Board of Supervisors; Treasurer's Department programs - Tax Collection and Accounting/Finance.

DEBT SERVICE

Includes the Scott Solid Waste Commission Bond Issue; SECC General Obligation Communication and Refunding Bond Issue; debt (lease) payment to the Public Safety Authority for the expansion/renovation of the existing jail sites.

CAPITAL IMPROVEMENTS

Includes Secondary Roads projects; Conservation projects; transfer to SECC for General Communications (Radio Infrastructure), APRA funded projects of HVAC, Youth Justice Rehabilitation Center, water and clean water projects, and general projects.

SCOTT COUNTY FY24 BUDGET REVIEW

APPROPRIATION SUMMARY BY SERVICE AREA

SERVICE AREA	FY 23 Budget	FY 24 Request	% Change	Amount Increase (Decrease)	Admin Rec	% Change	Amount Increase (Decrease)
Public Safety & Legal Services	\$ 40,329,089	\$ 41,691,043	3.4%	\$ 1,361,954	\$ 41,046,638	1.8%	\$ 717,549
Physical Health & Social Services	7,588,116	7,542,012	-0.6%	(46,104)	7,243,112	-4.5%	(345,004)
County Environment & Education	8,775,109	7,018,487	-20.0%	(1,756,622)	7,013,487	-20.1%	(1,761,622)
Roads & Transportation	9,202,500	10,145,000	10.2%	942,500	10,145,000	10.2%	942,500
Government Services to Residents	3,537,755	3,654,232	3.3%	116,477	3,615,277	2.2%	77,522
Administration (Interprogram)	<u>15,018,636</u>	<u>15,424,145</u>	2.7%	<u>405,509</u>	<u>15,446,777</u>	2.9%	<u>428,141</u>
SUBTOTAL OPERATING BUDGET	84,451,205	85,474,919	1.2%	1,023,714	84,510,291	0.1%	59,086
Debt Service	4,850,800	4,864,399	0.3%	13,599	4,864,399	0.3%	13,599
Capital Projects	<u>30,066,500</u>	<u>33,971,070</u>	13.0%	<u>3,904,570</u>	<u>33,721,070</u>	12.2%	<u>3,654,570</u>
SUBTOTAL COUNTY BUDGET	119,368,505	124,310,388	4.1%	4,941,883	123,095,760	3.1%	3,727,255
Golf Course Operations	<u>1,351,776</u>	<u>1,332,782</u>	-1.4%	<u>(18,994)</u>	<u>1,332,782</u>	-1.4%	<u>1,293,884</u>
TOTAL	\$ <u>120,720,281</u>	\$ <u>125,643,170</u>	4.1%	\$ <u>4,922,889</u>	\$ <u>124,428,542</u>	3.1%	\$ <u>3,708,261</u>

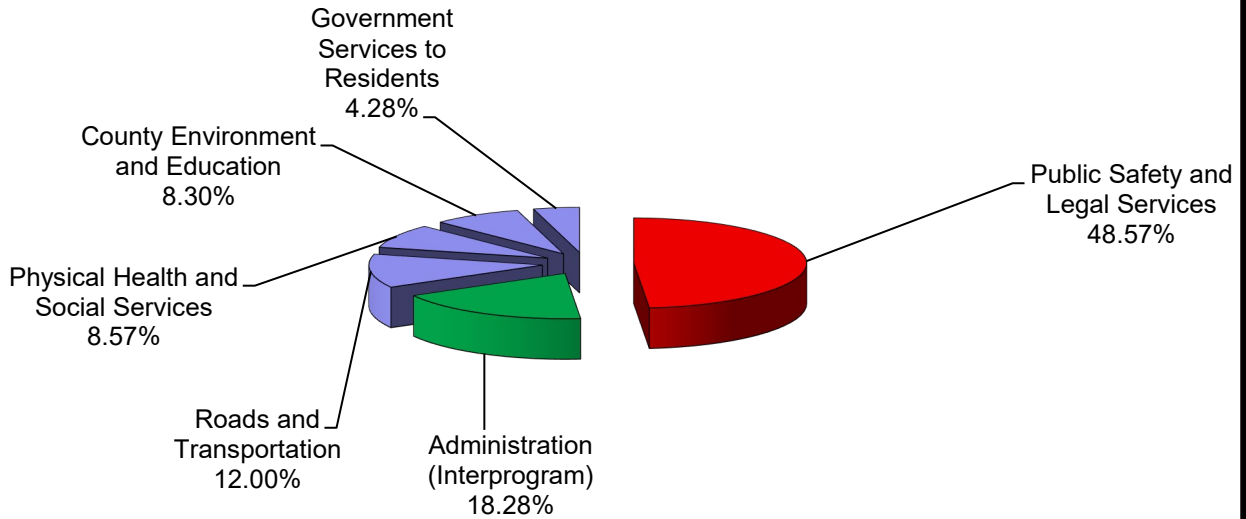
Operating appropriations are projected to increase 0.1% including capital related projects within Roads and Transportation. The County budgeted funds are projected to increased 3.1% including all activities.

SCOTT COUNTY FY24 BUDGET REVIEW

APPROPRIATIONS BY SERVICE AREA

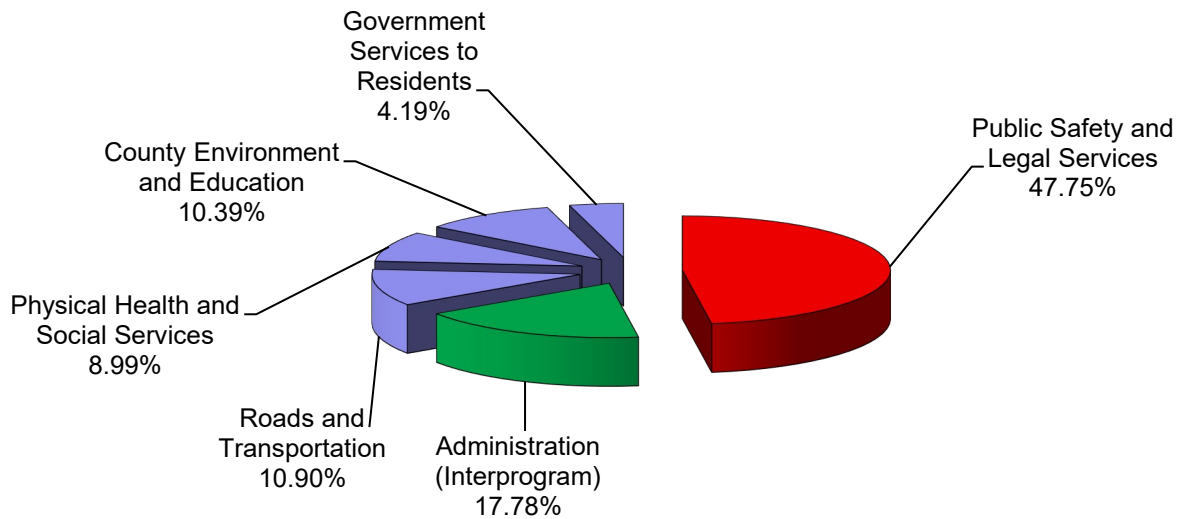
Operating Budget Only

FY24 BUDGET: \$84,510,291



Public Safety and Legal Services is the largest single expenditure area of the County's operating budget followed by the Administration (interprogram) service area.

FY23 BUDGET: \$84,451,206



SCOTT COUNTY FY24 BUDGET REVIEW

REVENUE SUMMARY
Budgeted Funds

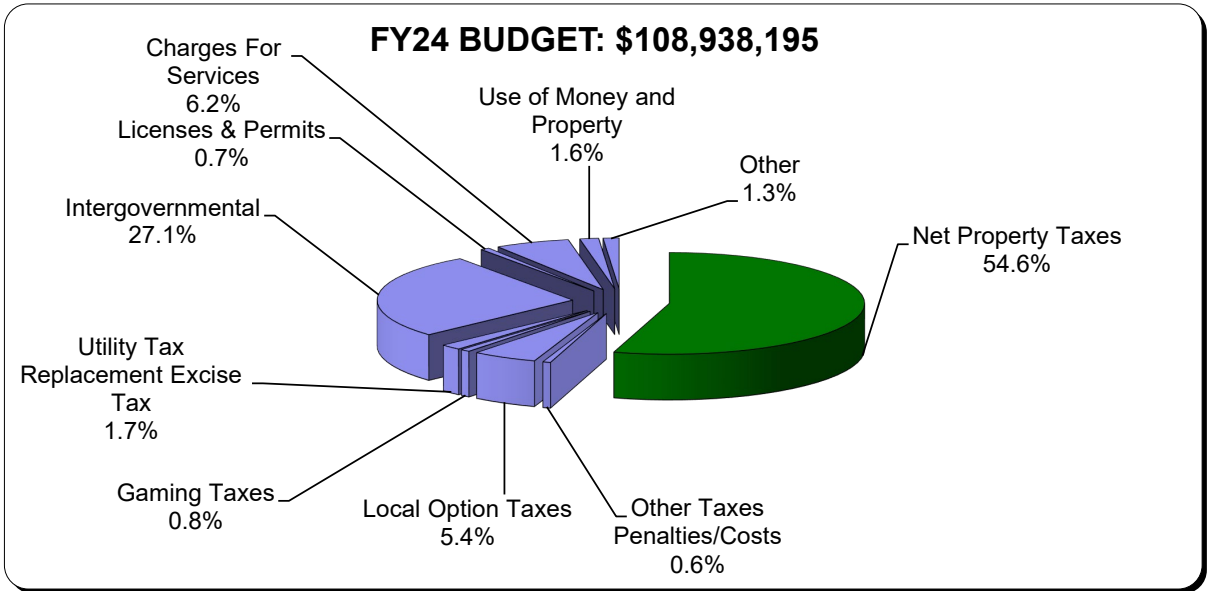
	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Recommend</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
REVENUES							
Taxes Levied on Property	\$ 61,347,324	\$ 63,507,396	3.5%	\$ 2,160,072	\$ 61,948,528	1.0%	\$ 601,204
Less: Uncollected Delinquent Taxes-Levy Year	18,716	14,290	-23.6%	(4,426)	14,290	-23.6%	(4,426)
Less: Credits To Taxpayers	<u>2,387,138</u>	<u>2,470,831</u>	3.5%	<u>83,693</u>	<u>2,470,831</u>	3.5%	<u>83,693</u>
Net Current Property Taxes	58,941,470	61,022,275	3.5%	2,080,805	59,463,407	0.9%	521,937
Add: Delinquent Property Tax Revenue	<u>18,716</u>	<u>14,290</u>	-23.6%	<u>(4,426)</u>	<u>14,290</u>	-23.6%	<u>(4,426)</u>
Total Net Property Taxes	58,960,186	61,036,565	3.5%	2,076,379	59,477,697	0.9%	517,511
Penalties, Interest & Costs On Taxes	590,000	640,000	8.5%	50,000	640,000	8.5%	50,000
Other County Taxes	<u>68,260</u>	<u>60,976</u>	-10.7%	<u>(7,284)</u>	<u>60,976</u>	-10.7%	<u>(7,284)</u>
Total Other Taxes, Penalties & Costs	658,260	700,976	6.5%	42,716	700,976	6.5%	42,716
Local Option Taxes	5,850,000	5,850,000	0.0%	-	5,850,000	0.0%	-
Gaming Taxes	800,000	850,000	6.3%	50,000	850,000	6.3%	50,000
Utility Tax Replacement Excise Tax	1,989,775	1,885,475	-5.2%	(104,300)	1,885,815	-5.2%	(103,960)
Intergovernmental :							
State Shared Revenues	4,342,000	4,339,000	-0.1%	(3,000)	4,339,000	-0.1%	(3,000)
State Grants & Reimbursements	3,854,561	3,166,786	-17.8%	(687,775)	3,156,786	-18.1%	(697,775)
State/Federal Pass Through Grants	593,695	652,210	9.9%	58,515	652,210	9.9%	58,515
State Credits Against Levied Taxes	<u>2,387,138</u>	<u>2,470,831</u>	3.5%	<u>83,693</u>	<u>2,470,831</u>	3.5%	<u>83,693</u>
Other State Credits	1,399,865	1,203,859	-14.0%	(196,006)	1,203,859	-14.0%	(196,006)
Federal Grants & Entitlements	16,565,000	14,831,510	-10.5%	(1,733,490)	14,831,510	-10.5%	(1,733,490)
Contr & Reimb From Other Govts	2,679,257	2,835,318	5.8%	156,061	2,835,318	5.8%	156,061
Payments in Lieu of Taxes	<u>8,050</u>	<u>8,325</u>	3.4%	<u>275</u>	<u>8,325</u>	3.4%	<u>275</u>
Subtotal Intergovernmental	31,829,566	29,507,839	-7.3%	(2,321,727)	29,497,839	-7.3%	(2,331,727)
Licenses & Permits	758,595	799,870	5.4%	41,275	799,870	5.4%	41,275
Charges For Services	7,120,085	6,698,751	-5.9%	(421,334)	6,746,751	-5.2%	(373,334)
Use of Money & Property	334,455	1,238,605	270.3%	904,150	1,694,505	406.6%	1,360,050
Other:							
Miscellaneous	1,056,723	1,244,742	17.8%	188,019	1,244,742	17.8%	188,019
Proceeds of Fixed Asset Sales	<u>167,000</u>	<u>190,000</u>	13.8%	<u>23,000</u>	<u>190,000</u>	13.8%	<u>23,000</u>
Total Other	1,223,723	1,434,742	17.2%	211,019	1,434,742	17.2%	211,019
Total Revenues & Other Sources	<u>\$ 109,524,645</u>	<u>\$110,002,823</u>	0.4%	<u>\$ 478,178</u>	<u>\$108,938,195</u>	-0.5%	<u>\$ (586,450)</u>

Net revenues are projected to decrease by 0.5%, with net property taxes offsetting decreases in intergovernmental funding.

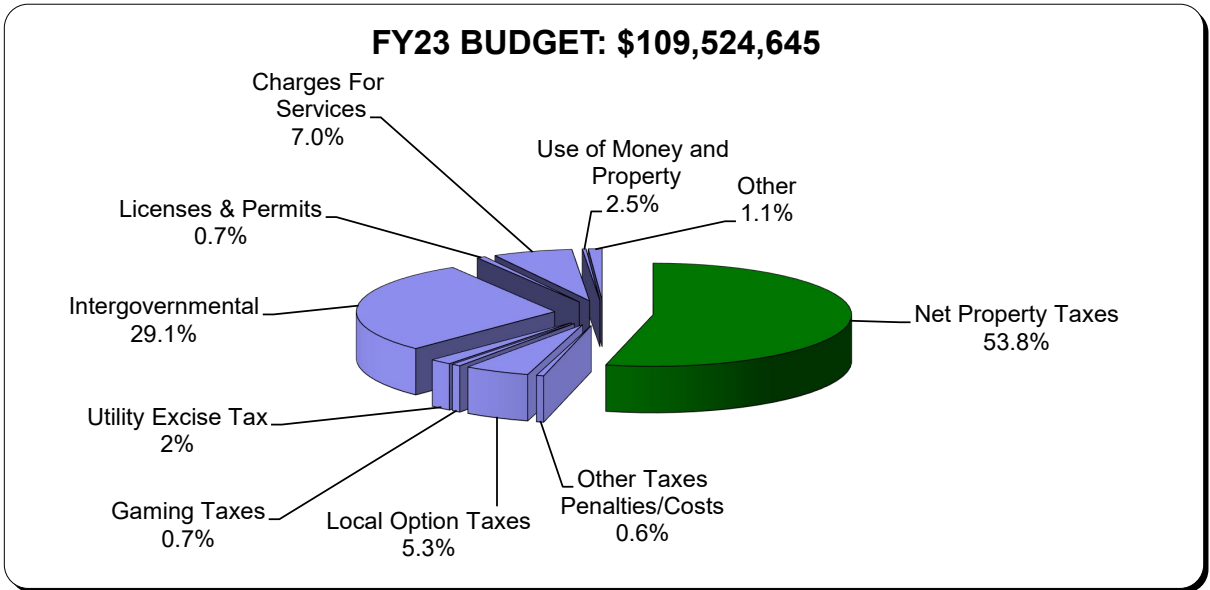
SCOTT COUNTY FY24 BUDGET REVIEW

COUNTY REVENUES BY SOURCE

Budgeted Funds

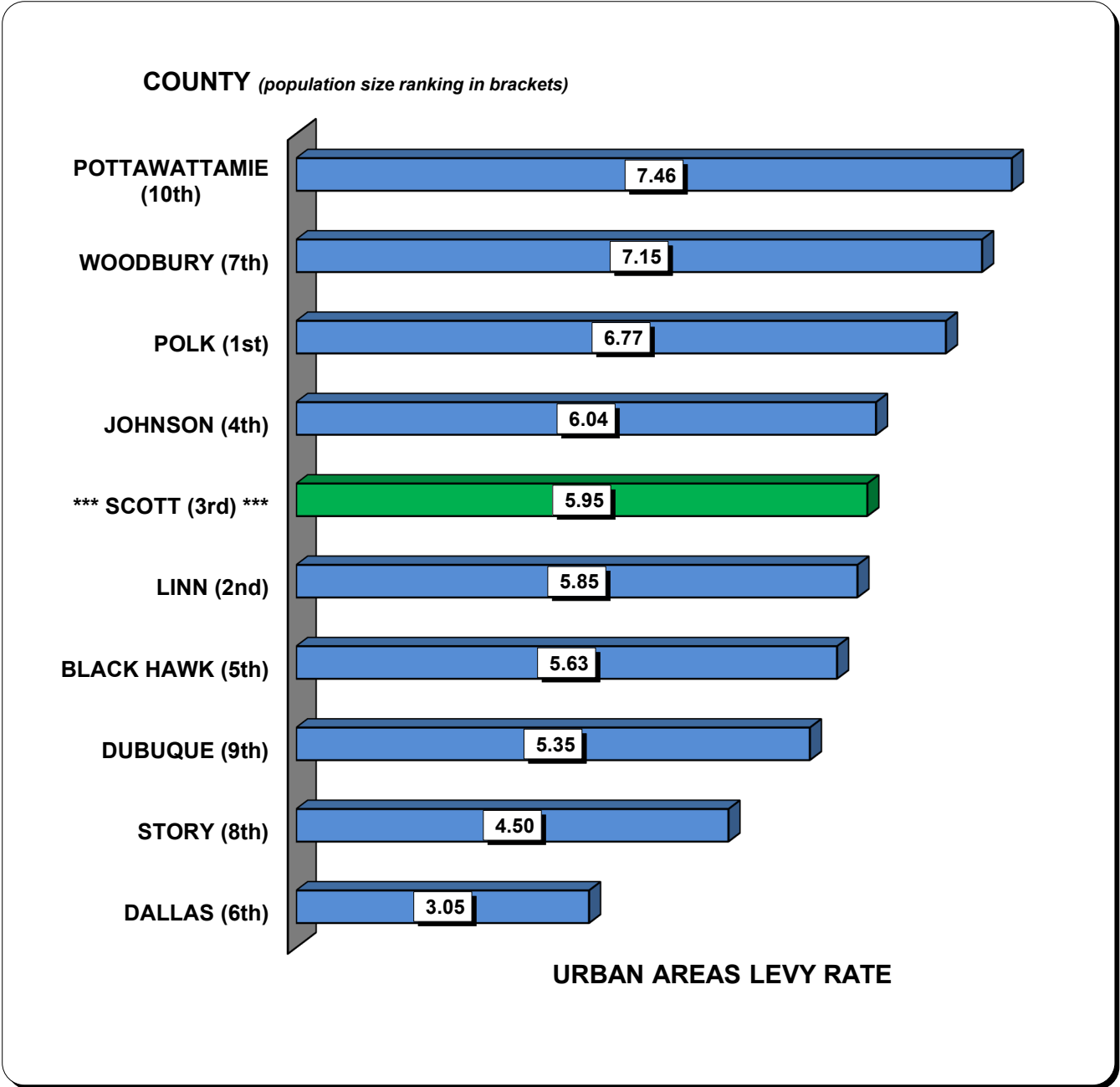


Net property taxes represent over half of all revenues collected by the County, however the relative percentage has increased due to ARPA funds.



SCOTT COUNTY FY24 BUDGET REVIEW

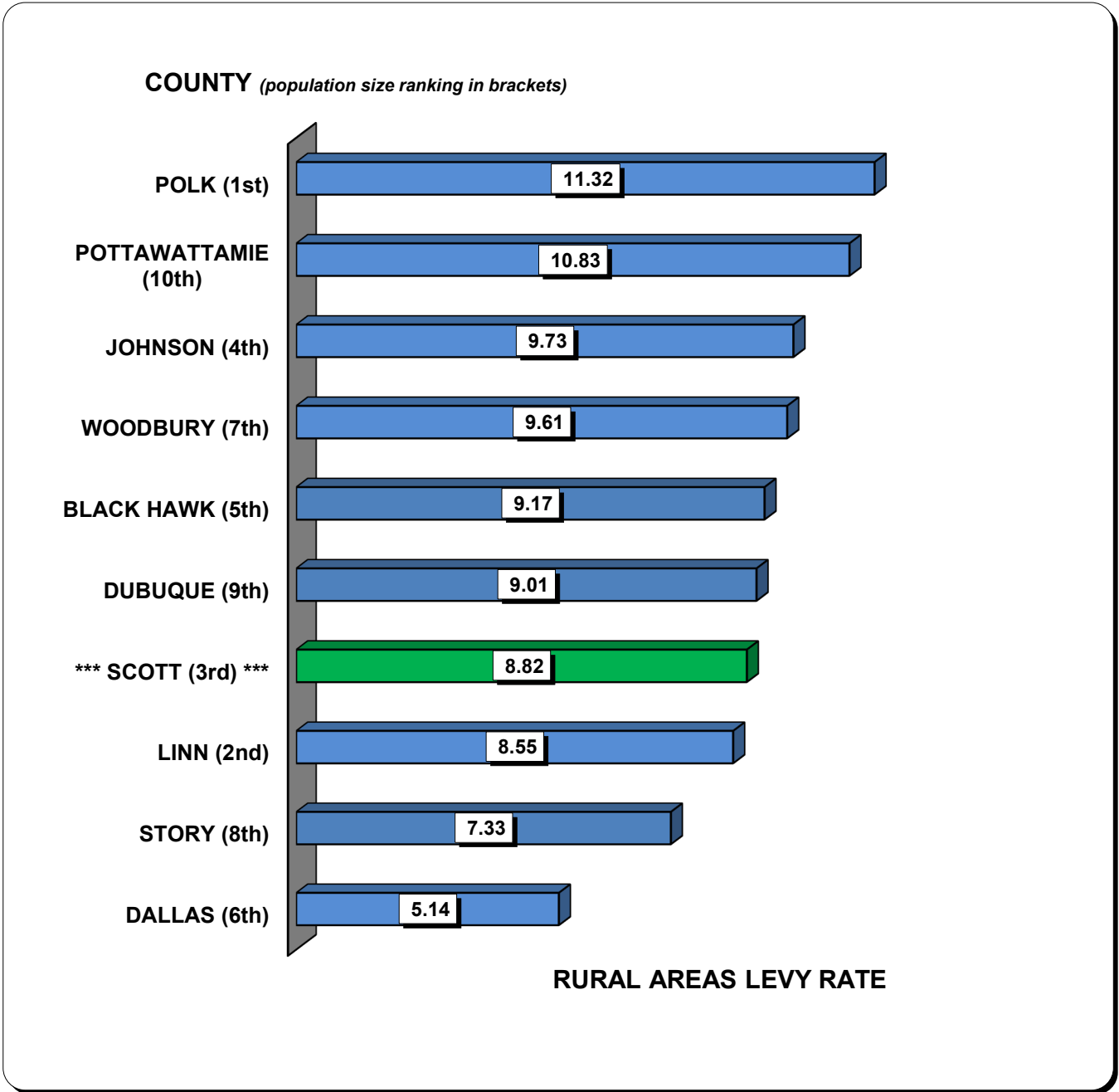
FY23 URBAN AREAS TAX LEVY RATE FOR THE TEN LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks the 6th lowest among the ten largest metropolitan Iowa Counties in the urban areas tax levy rate amount for Fiscal Year 23. Of the four largest Counties in Iowa, Scott County ranks the 2nd lowest.

SCOTT COUNTY FY24 BUDGET REVIEW

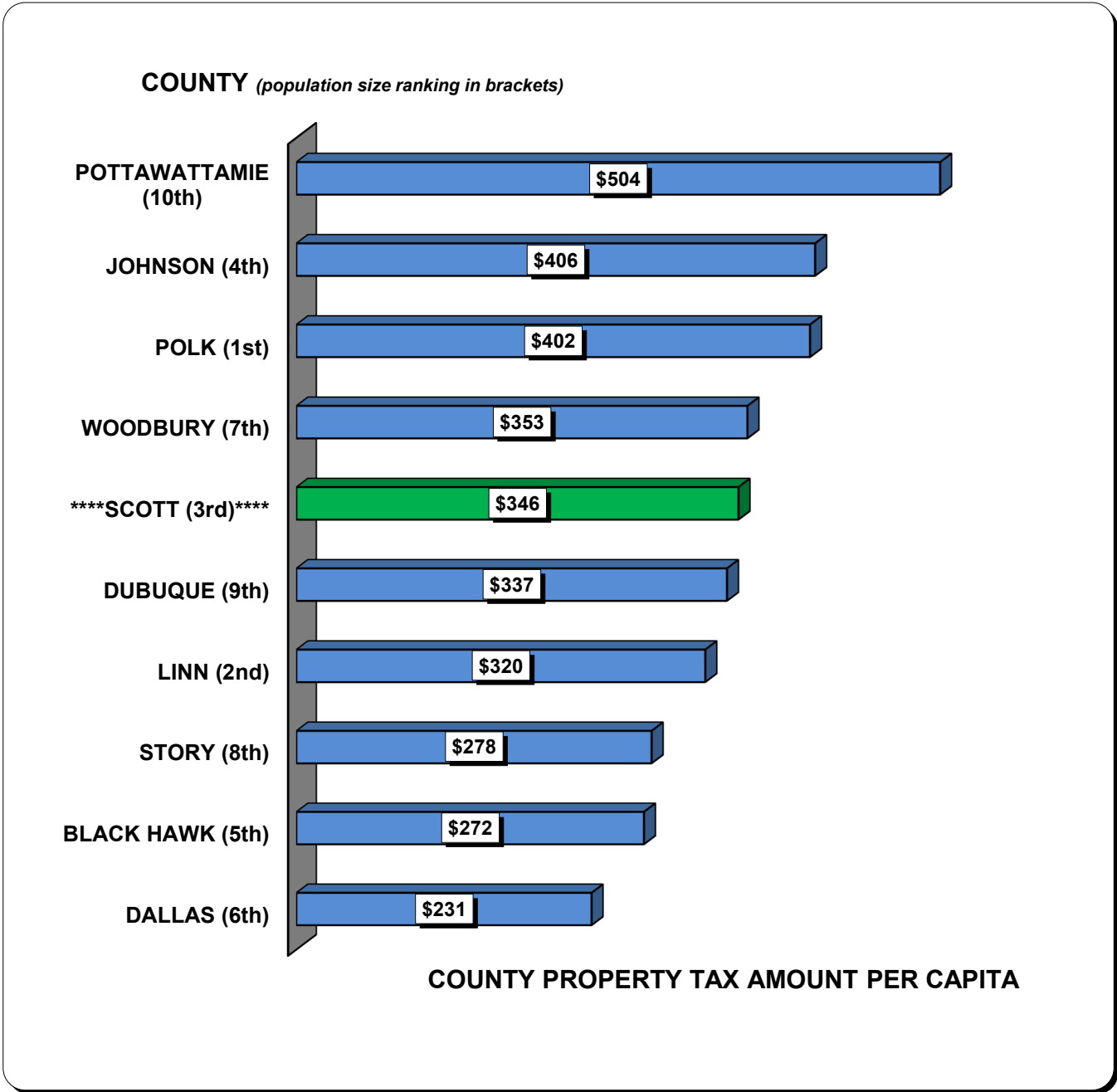
FY23 RURAL AREAS TAX LEVY RATE FOR THE TEN LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks the 4th *LOWEST* among the eight largest metropolitan Iowa Counties in the rural areas tax levy rate amount for Fiscal Year 23. Of the four largest counties in Iowa, Scott County ranks the 2nd lowest.

SCOTT COUNTY FY24 BUDGET REVIEW

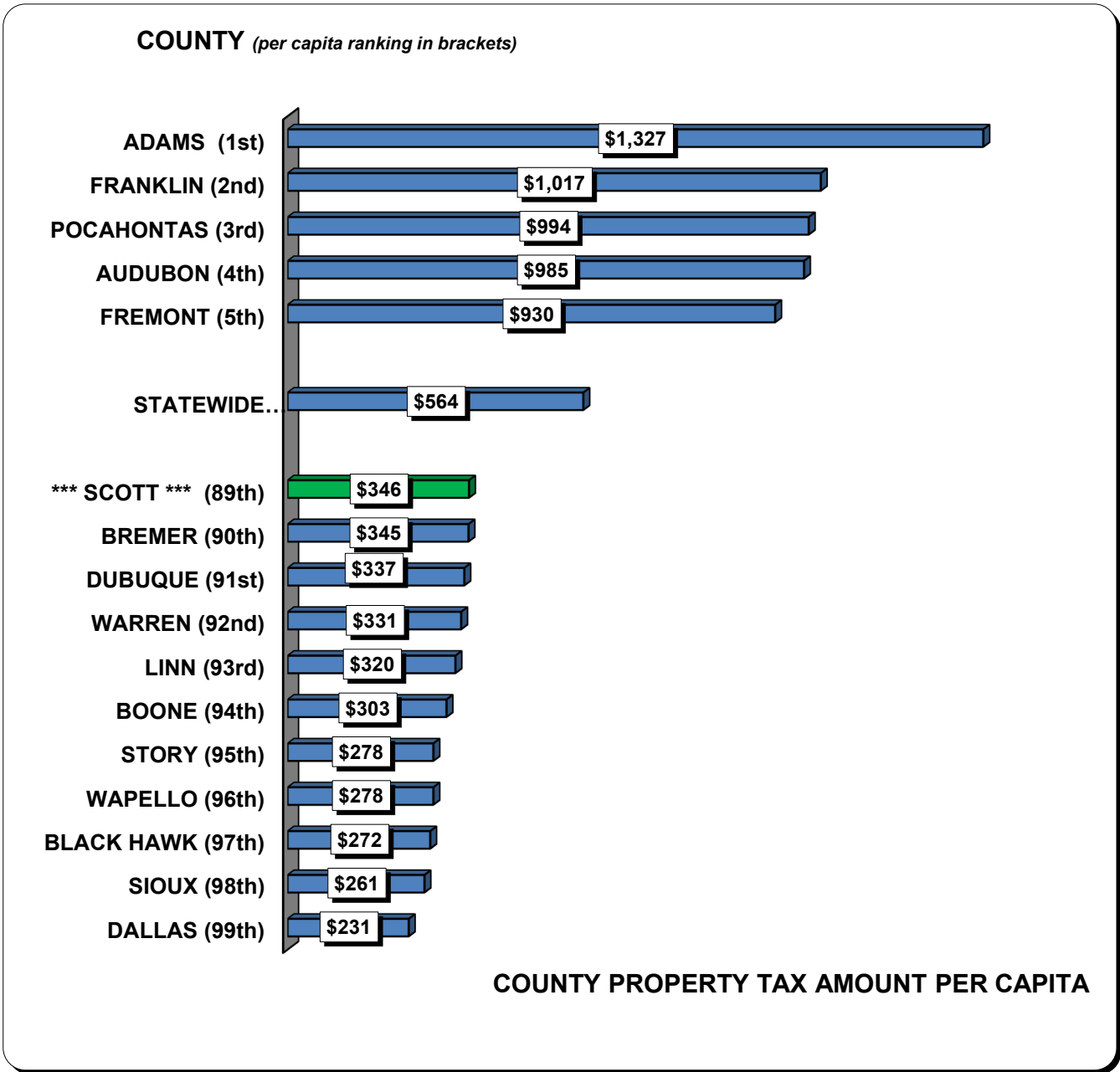
FY23 COUNTY PROPERTY TAX AMOUNT PER CAPITA FOR THE TEN LARGEST METROPOLITAN IOWA COUNTIES



While ranking 3rd in size Scott County ranks 6th *LOWEST* among the ten largest metropolitan Iowa Counties in the County property tax per capita amount for Fiscal Year 23. Of the four largest counties in Iowa, Scott County ranks the 2nd lowest. These figures are based on 2023 population estimates.

SCOTT COUNTY FY24 BUDGET REVIEW

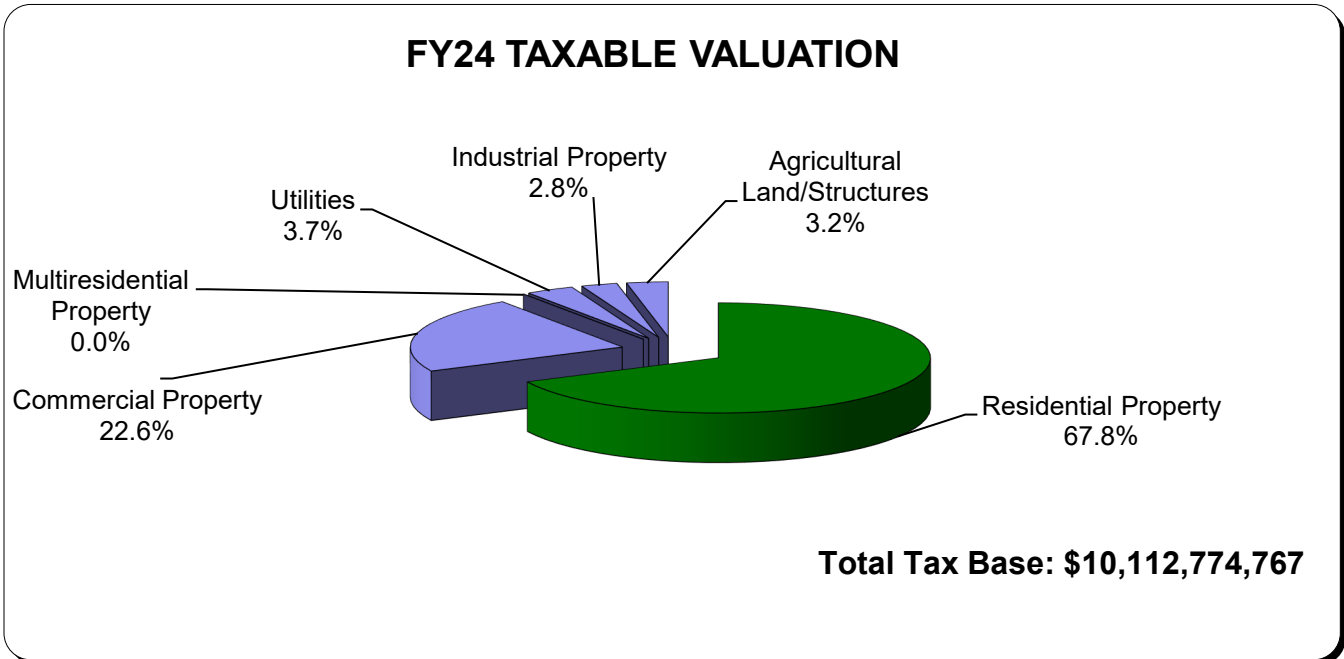
FY23 COUNTY PROPERTY TAX AMOUNT PER CAPITA WHERE SCOTT COUNTY RANKS AMONG ALL 99 COUNTIES



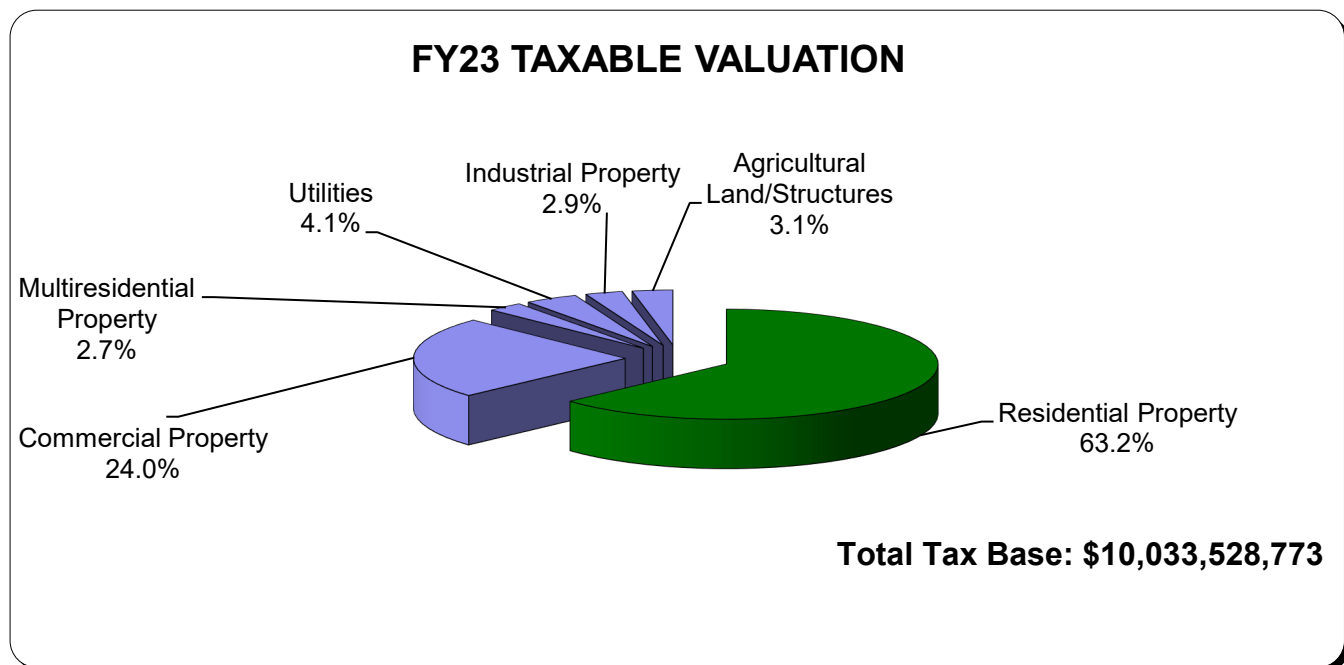
Scott County has the 11TH *LOWEST* county property tax amount per capita of *all ninety-nine* Iowa counties for Fiscal Year 23.

**SCOTT COUNTY FY24
BUDGET REVIEW**

TAXABLE VALUATION BY CLASS OF PROPERTY



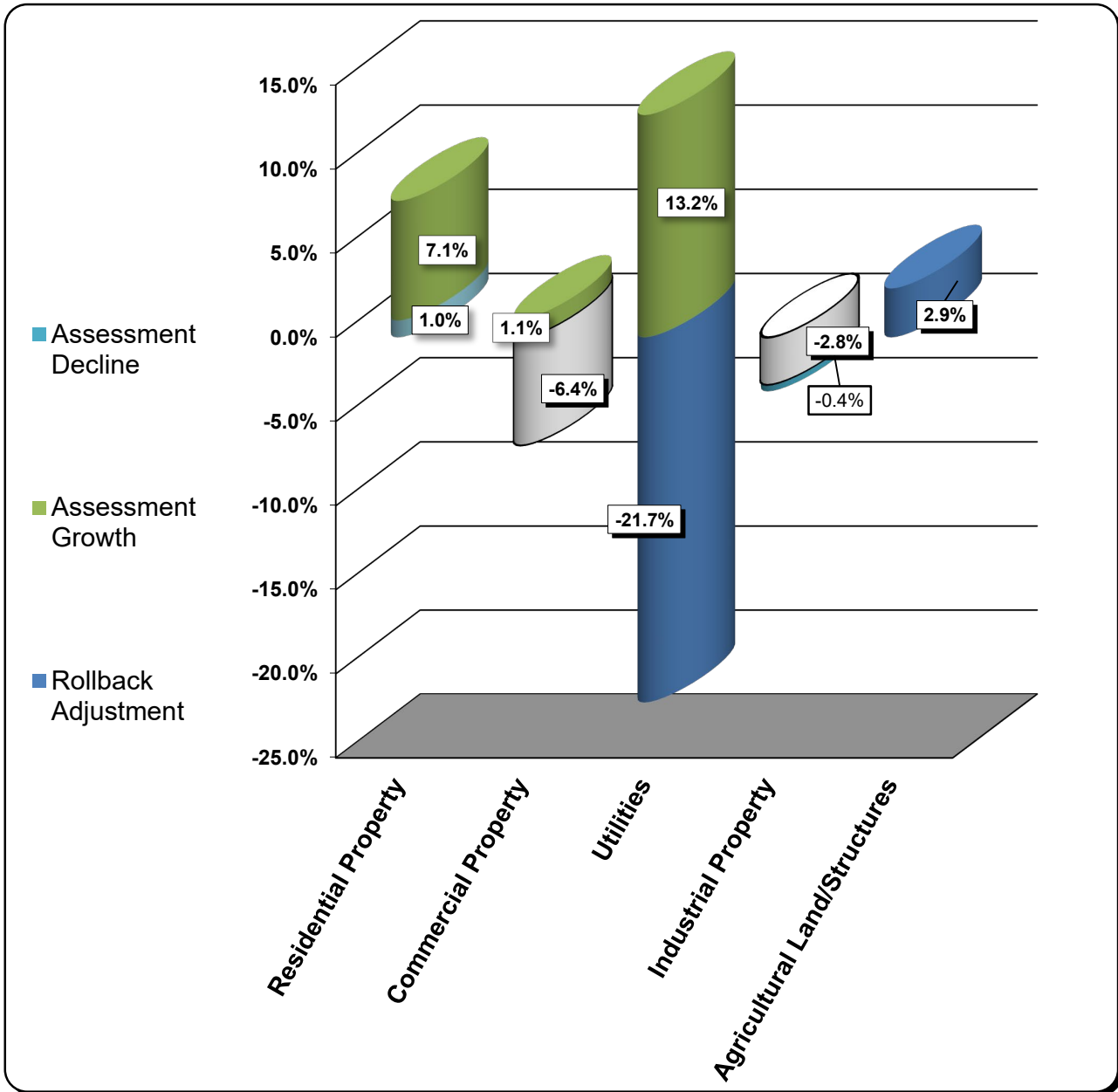
Residential property valuations represent over half of the County's tax base. Residential valuations would represent 72.8%, however, the State mandated rollback percentage shifts the tax burden to other classes. Multiresidential classification was moved to Residential classification as of FY 2024. Additionally, Commercial and Industrial has a new tiered valuation in FY 2024. The growth in tax base between years was 0.8%.



SCOTT COUNTY FY24 BUDGET REVIEW

CHANGES IN TAX BASE FROM LAST YEAR BY CLASS

Change from FY23 to FY24



The overall taxable valuation amount for Scott County increased 0.8% over the previous year. Commercial taxable valuations decreased 5.3%, due to a new tiered valuation system and assessments. Multiresidential property moved to residential classification. Industrial property decreased 3.2%, due to the new tiered valuation system and assessments. Residential property increased 7.1% in total residential taxable value, however 1.0% was through assessment limitation rollback adjustment and 7.1% was through assessment / reclassification of multi-residential / and revaluation growth. Agricultural land/structures decreased by 3.2%, -2.8% was through assessment rollback limitation growth. These valuations are net of State rollbacks of limitation factors for residential (54.6501%), ag land/structures (91.6430%), commercial (56.4919% for first \$150,000 and then 90.0000%), industrial (56.4919% for first \$150,000 and then 90.0000%), utilities (100%) and railroads (90.0000%).

SCOTT COUNTY FY24 BUDGET REVIEW

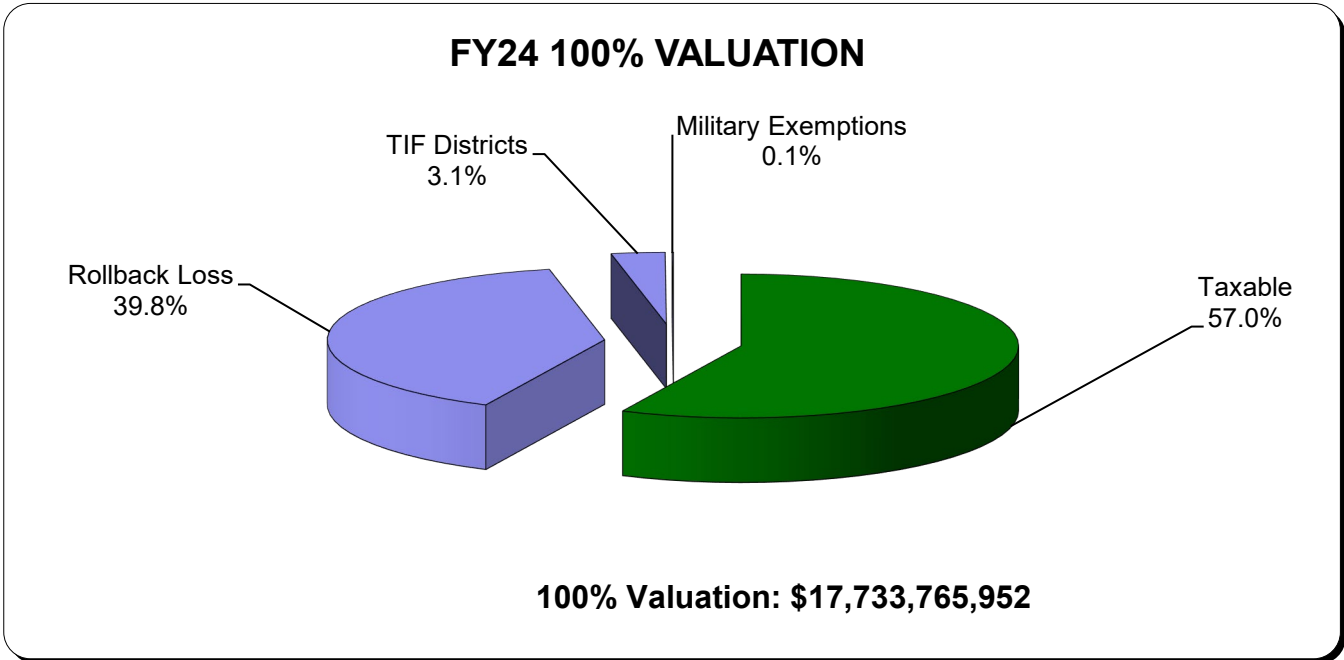
TAXABLE PROPERTY VALUATION COMPARISON

	January 1,2021 For FY23	% of Total	January 1,2022 For FY24	% of Total	Amount Change	% Change
COUNTY-WIDE						
Residential Property	6,342,678,065	63.2%	6,858,833,949	67.8%	516,155,884	8.1%
Commercial Property	2,411,349,998	24.0%	2,283,889,988	22.6%	(127,460,010)	-5.3%
Multiresidential	274,960,679	2.7%	-	0.0%	(274,960,679)	-100.0%
Utilities	406,794,566	4.1%	372,279,726	3.7%	(34,514,840)	-8.5%
Industrial Property	287,265,565	2.9%	278,154,221	2.8%	(9,111,344)	-3.2%
Agricultural Land/Structures	310,479,900	3.1%	319,616,883	3.2%	9,136,983	2.9%
All Classes	10,033,528,773	100.0%	10,112,774,767	100.0%	79,245,994	0.8%
UNINCORPORATED AREAS						
Residential Property	805,010,731	66.4%	836,182,889	67.9%	31,172,158	3.9%
Commercial Property	51,249,751	4.2%	45,823,764	3.7%	(5,425,987)	-10.6%
Multiresidential	8,966,592	0.7%	-	0.0%	(8,966,592)	-100.0%
Utilities	77,452,100	6.4%	71,404,951	5.8%	(6,047,149)	-7.8%
Industrial Property	1,716,129	0.1%	1,416,026	0.1%	(300,103)	-17.5%
Agricultural Land/Structures	268,531,706	22.1%	277,553,110	22.5%	9,021,404	3.4%
Total	1,212,927,009	100.0%	1,232,380,740	100.0%	19,453,731	1.6%
Property in Cities	8,820,601,764	87.9%	8,880,394,027	87.8%	59,792,263	0.7%
Property in Rural Areas	1,212,927,009	12.1%	1,232,380,740	12.2%	19,453,731	1.6%
Total	10,033,528,773	100.0%	10,112,774,767	100.0%	79,245,994	0.8%

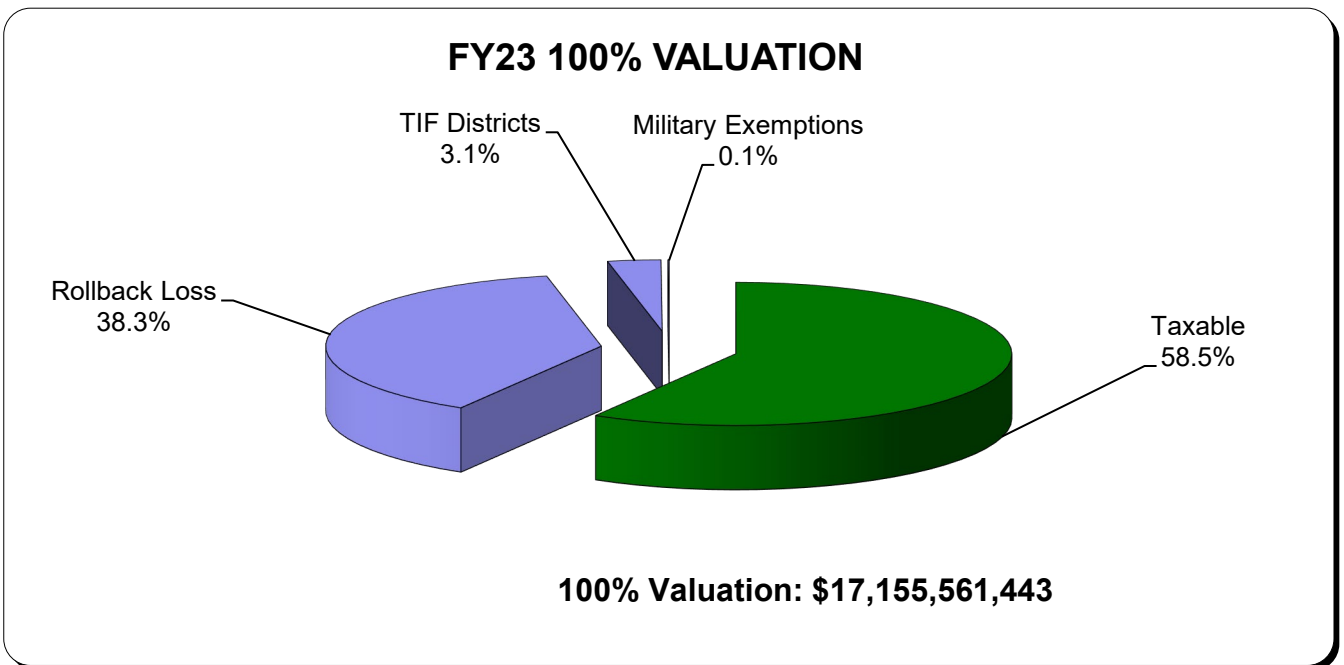
EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE:	January 1,2021 For FY23	January 1,2022 For FY24	Amount Change	% Change
Tax Increment Financing District Values	534,009,105	555,184,677	21,175,572	4.0%
Military Exemptions	13,219,576	12,513,964	(705,612)	-5.3%
Utilities/Railroads Rollback Amount	500,613,966	654,768,819	154,154,853	30.8%
Ag Land/Structures Rollback Amount	38,212,500	29,146,157	(9,066,343)	-23.7%
Commercial Rollback Amount	299,087,374	456,050,655	156,963,281	52.5%
Industrial	41,139,594	49,109,200	7,969,606	19.4%
Multiresidential	165,207,795	-	(165,207,795)	-100.0%
Residential Rollback Amount	5,530,542,760	5,864,217,713	333,674,953	6.0%
Total Rollback Loss	6,574,803,989	7,053,292,544	478,488,555	7.3%
Total Excluded Values	7,122,032,670	7,620,991,185	498,958,515	7.0%
Percent of Tax Base Excluded	41.5%	43.0%		
100% Valuation	17,155,561,443	17,733,765,952	578,204,509	3.4%

SCOTT COUNTY FY24 BUDGET REVIEW

VALUATION COMPARISON: TAXABLE vs NONTAXABLE

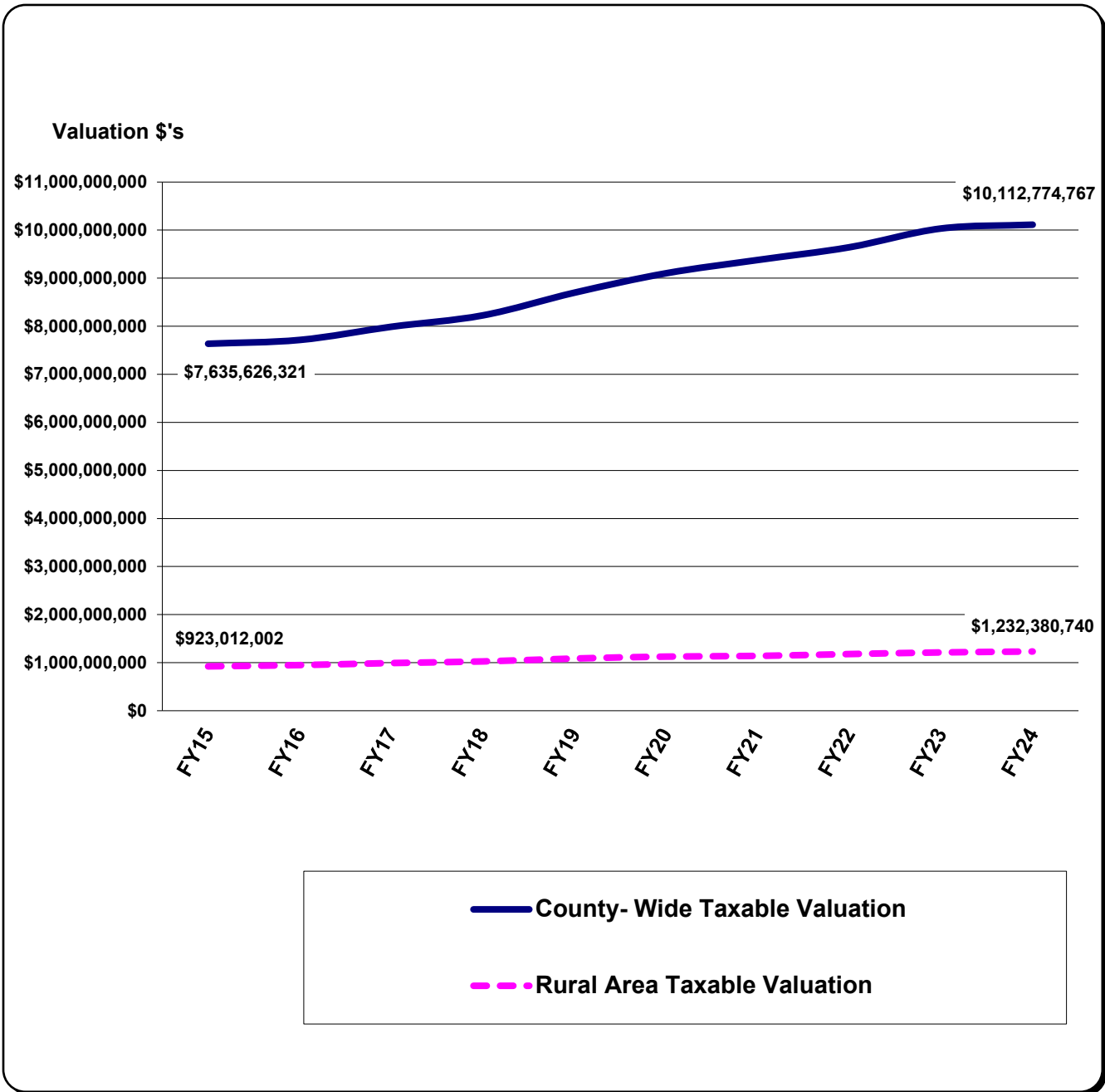


Under current low property tax laws only 57.0% of Scott County's total property tax valuation base is subject to taxation toward the county-wide levy rate calculation. This is 1.5% less than last year's share of 58.5%. Without the rollback adjustments, the growth was 3.4%.



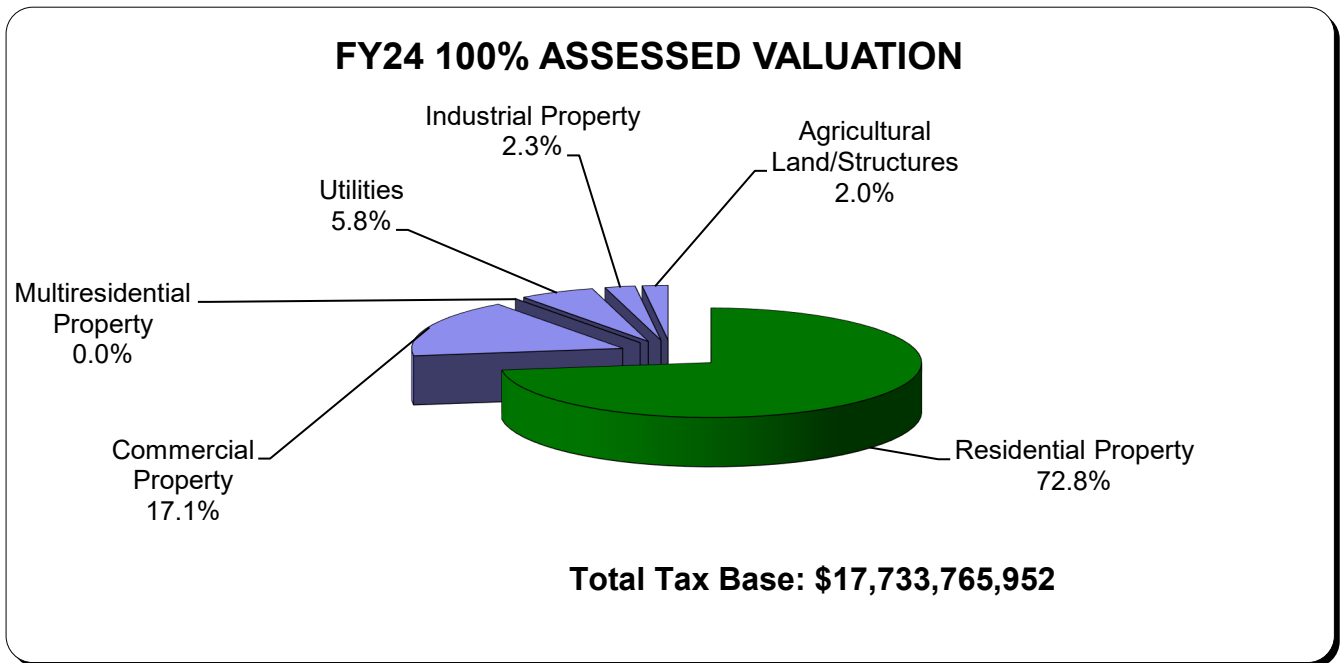
SCOTT COUNTY FY24 BUDGET REVIEW

TEN YEAR TAXABLE VALUATION COMPARISON

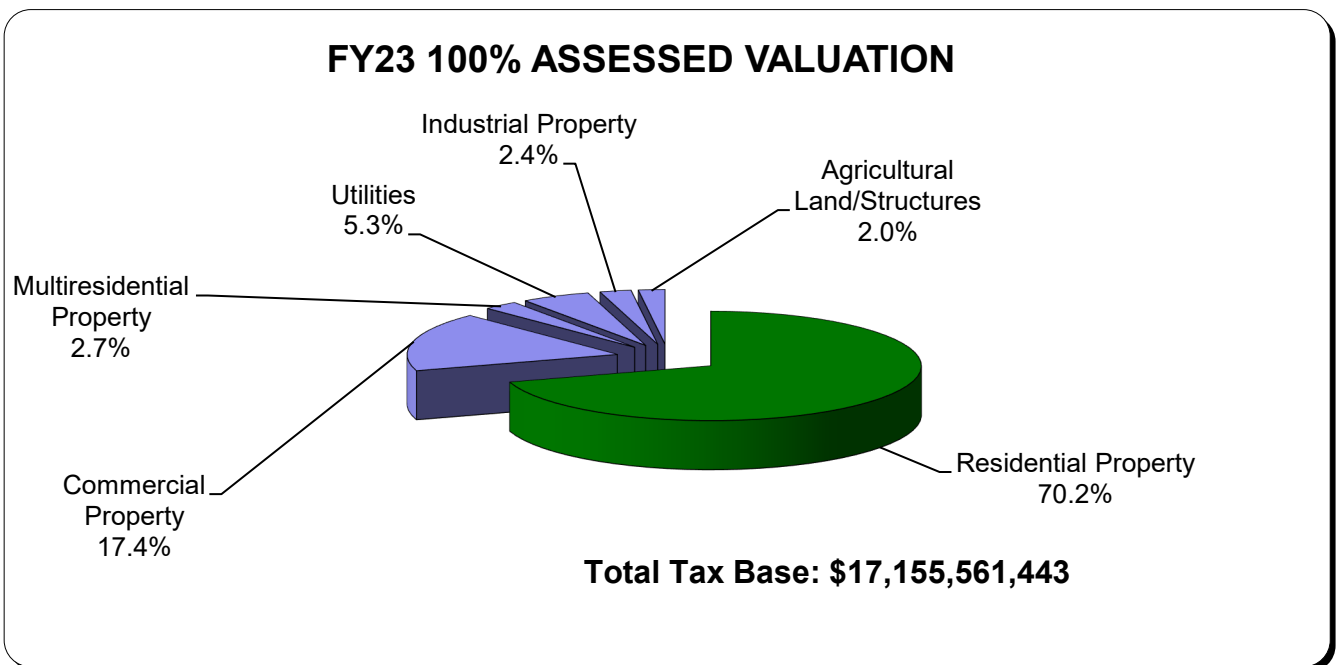


The county-wide taxable valuation has increased an avg of 3.24% per year for 10 years.
The rural area taxable valuation has increased an avg of 3.35% per year for 10 years.

100% ASSESSED VALUATION BASE BREAKDOWN BY CLASS

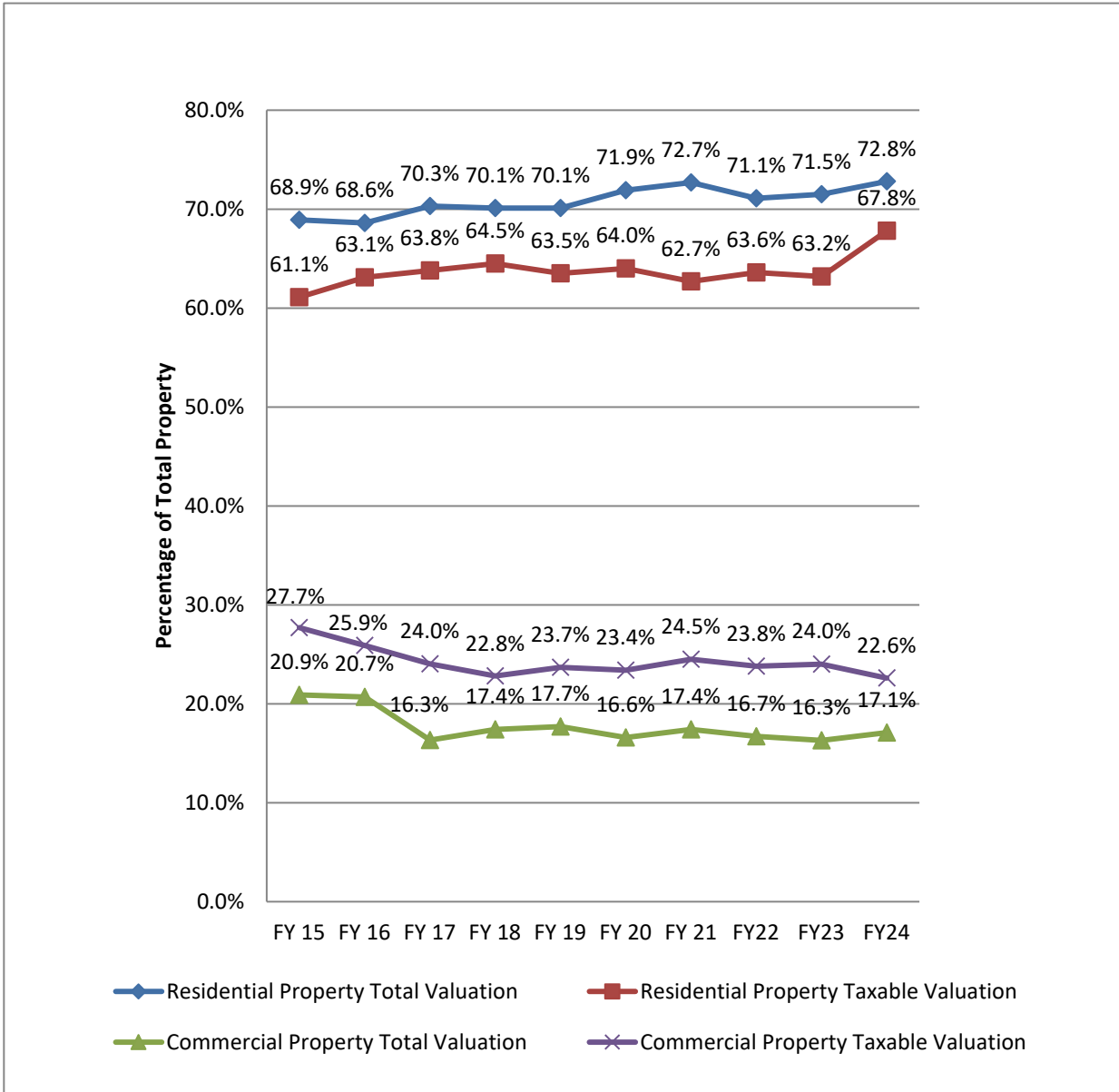


This graph shows the true breakdown of Scott County's tax base *without* State mandated rollbacks, exemptions and TIF districts. Residential property represents 72.8% of the total tax base (compared to 67.8% after rollbacks and exemptions).



SCOTT COUNTY FY24 BUDGET REVIEW

SHIFT IN TAX BURDEN BY CLASS DUE TO STATE MANDATED ROLLOCKS AND EXEMPTIONS



The property tax burden is shifted to other classes of property due to the State implementation of commercial and industrial rollback. Additionally in Budget Year 2017, Multiresidential property was reclassified from Commercial to its own classification, and then returned in Budget Year 2024. Percentages represent proportionate share of valuation within the county.

Industrial, Agricultural, Multiresidential and Utility classes are 5.8% or less individually of total valuation and vary approximately 1.5% between full and taxable valuation. These classifications are not included in the above chart.

SCOTT COUNTY FY24 BUDGET REVIEW

GROSS TAX LEVY AND TAX LEVY RATE SUMMARY

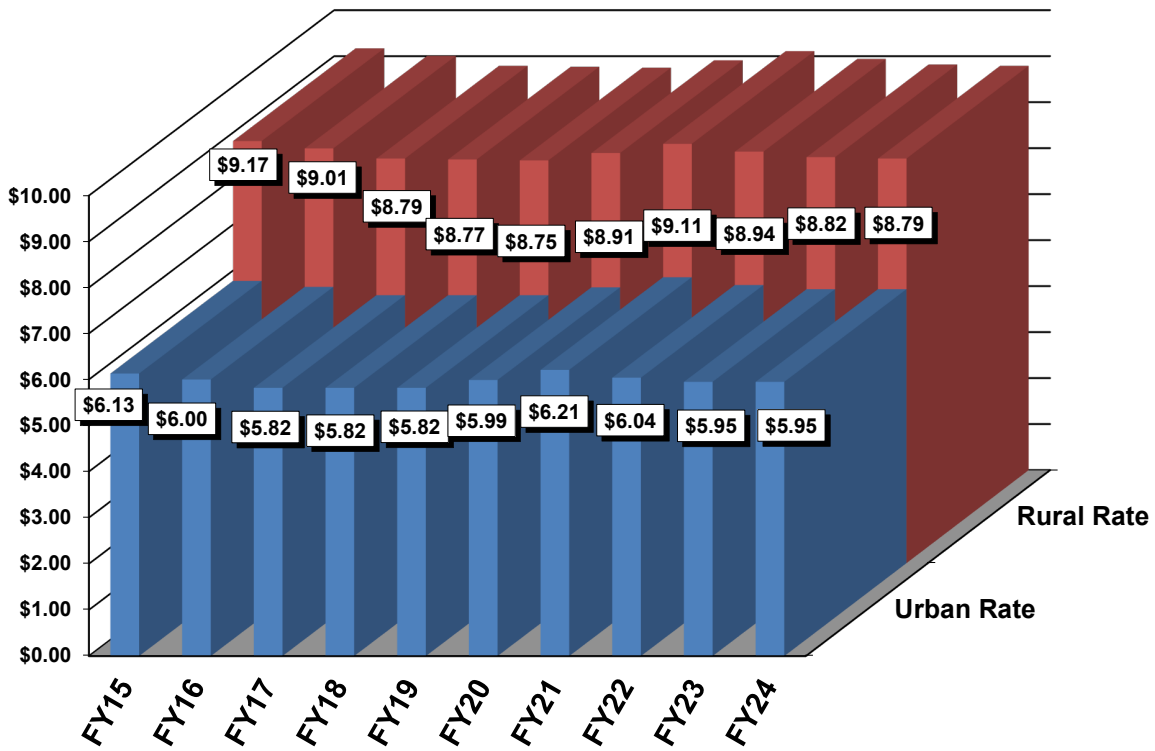
	<u>FY 23</u> <u>BUDGET</u>	<u>FY 24</u> <u>REQUEST</u>	---- CHANGE ----		<u>FY 24</u> <u>PROPOSED</u>	---- CHANGE ----	
			%	<u>AMOUNT</u>		%	<u>AMOUNT</u>
<u>GROSS TAX LEVY:</u>							
Levy Amount before							
Local Option Tax	\$ 67,213,400	\$ 69,357,396	3.2%	\$ 2,143,996	\$ 67,798,528	0.9%	\$ 585,128
Less Local Option Tax	<u>5,850,000</u>	<u>5,850,000</u>	0.0%	-	<u>5,850,000</u>	0.0%	-
Levy Amount	<u>\$ 61,363,400</u>	<u>\$ 63,507,396</u>	3.5%	<u>\$ 2,143,996</u>	<u>\$ 61,948,528</u>	1.0%	<u>\$ 585,128</u>
 <u>BREAKDOWN OF LEVY AMOUNT:</u>							
General Fund	\$ 56,759,787	\$ 58,585,664	3.2%	\$ 1,825,877	\$ 57,099,136	0.6%	\$ 339,349
Debt Service Fund	3,096,168	3,240,568	4.7%	144,400	3,240,568	4.7%	144,400
Rural Services Fund	<u>3,481,144</u>	<u>3,566,639</u>	2.5%	<u>85,495</u>	<u>3,494,639</u>	0.4%	<u>13,495</u>
Subtotal Levy	\$ 63,337,099	\$ 65,392,871	3.2%	\$ 2,055,772	\$ 63,834,343	0.8%	\$ 497,244
Less:							
Utility Tax Replacement Excise Tax	<u>1,973,699</u>	<u>1,885,475</u>	-4.5%	<u>(88,224)</u>	<u>1,885,815</u>	-4.5%	<u>(87,884)</u>
Levy Amount*	<u>\$ 61,363,400</u>	<u>\$ 63,507,396</u>	3.5%	<u>\$ 2,143,996</u>	<u>\$ 61,948,528</u>	1.0%	<u>\$ 585,128</u>

	<u>FY 23</u> <u>BUDGET</u>	<u>FY 24</u> <u>REQUEST</u>	---- CHANGE ----		<u>FY 24</u> <u>PROPOSED</u>	---- CHANGE ----	
			%	<u>AMOUNT</u>		%	<u>AMOUNT</u>
<u>TAX LEVY RATES:</u> <small>(note 1)</small>							
Urban Levy Rate <i>before</i>							
Local Option Tax Applied	<u>\$6.53</u>	<u>\$6.53</u>			<u>\$6.53</u>		
Urban Levy Rate <i>after</i>							
Local Option Tax Applied	<u>\$5.95</u>	<u>\$5.95</u>	0.0%	<u>\$0.00</u>	<u>\$5.95</u>	0.0%	<u>\$0.00</u>
Rural Levy Rate <i>before</i>							
Local Option Tax Applied	<u>\$9.40</u>	<u>\$9.36</u>			<u>\$9.37</u>		
Rural Levy Rate <i>after</i>							
Local Option Tax Applied	<u>\$8.82</u>	<u>\$8.78</u>	-0.5%	<u>(\$0.04)</u>	<u>\$8.79</u>	-0.3%	<u>(\$0.03)</u>

Note 1: Urban Rate represents levy rate applied to all properties located within the corporate limits of cities in Scott County
Rural Rate includes the Urban Rate plus additional levies for the County Library and Secondary Roads and is applied to all properties located in the unincorporated areas of Scott County

SCOTT COUNTY FY24 BUDGET REVIEW

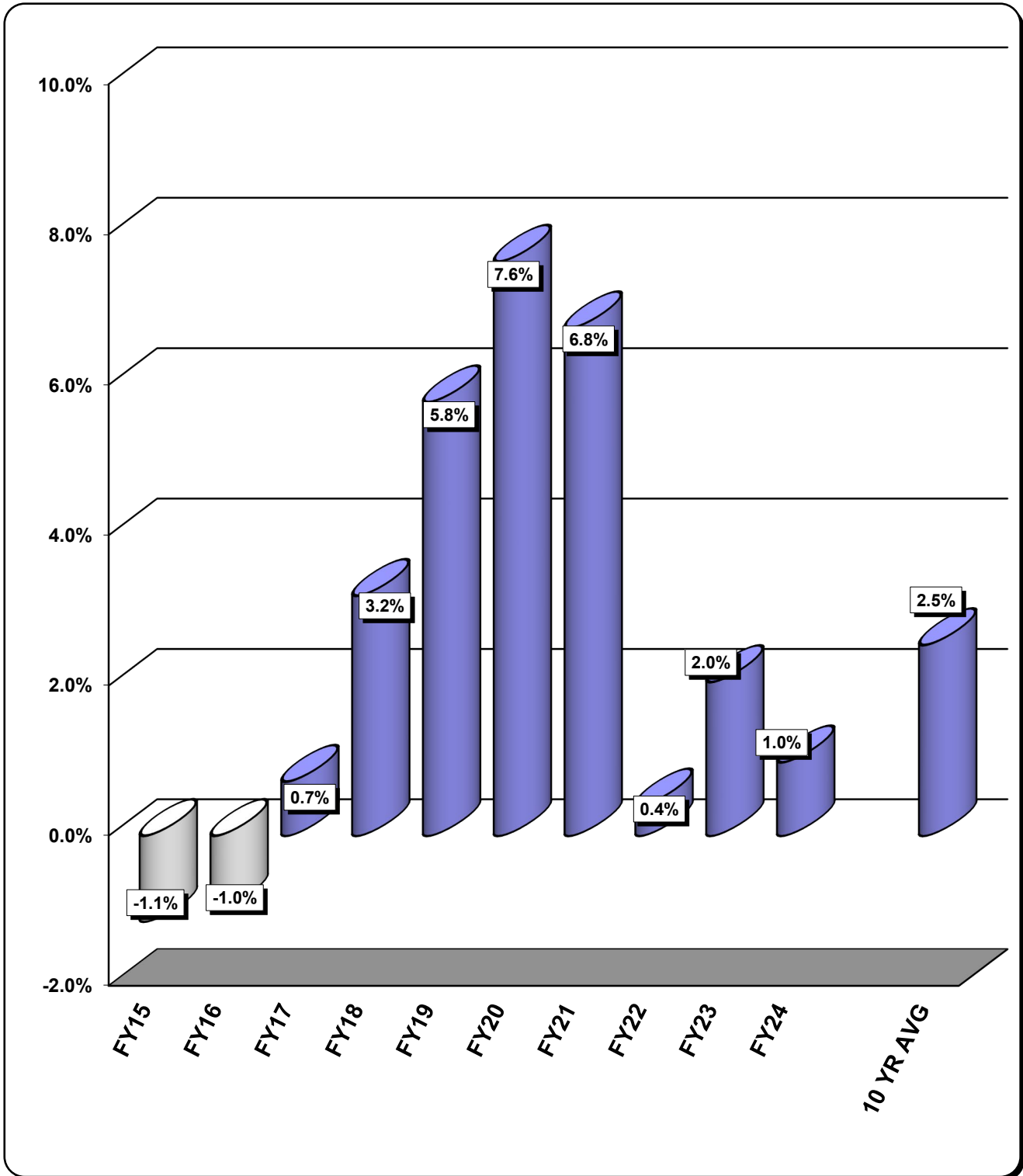
TEN YEAR LEVY RATE COMPARISON



The FY21 rate increased to fund requested organizational changes and debt service for the 2019 bond issuance. The state mandated a reduction of mental health property taxes after the budget was adopted in 2022. The FY 24 urban rate is stable due to valuation growth, a new tiered commercial and industrial valuation and offsetting budgetary reserves in the General fund for capital projects and strategic plan objectives.

SCOTT COUNTY FY24 BUDGET REVIEW

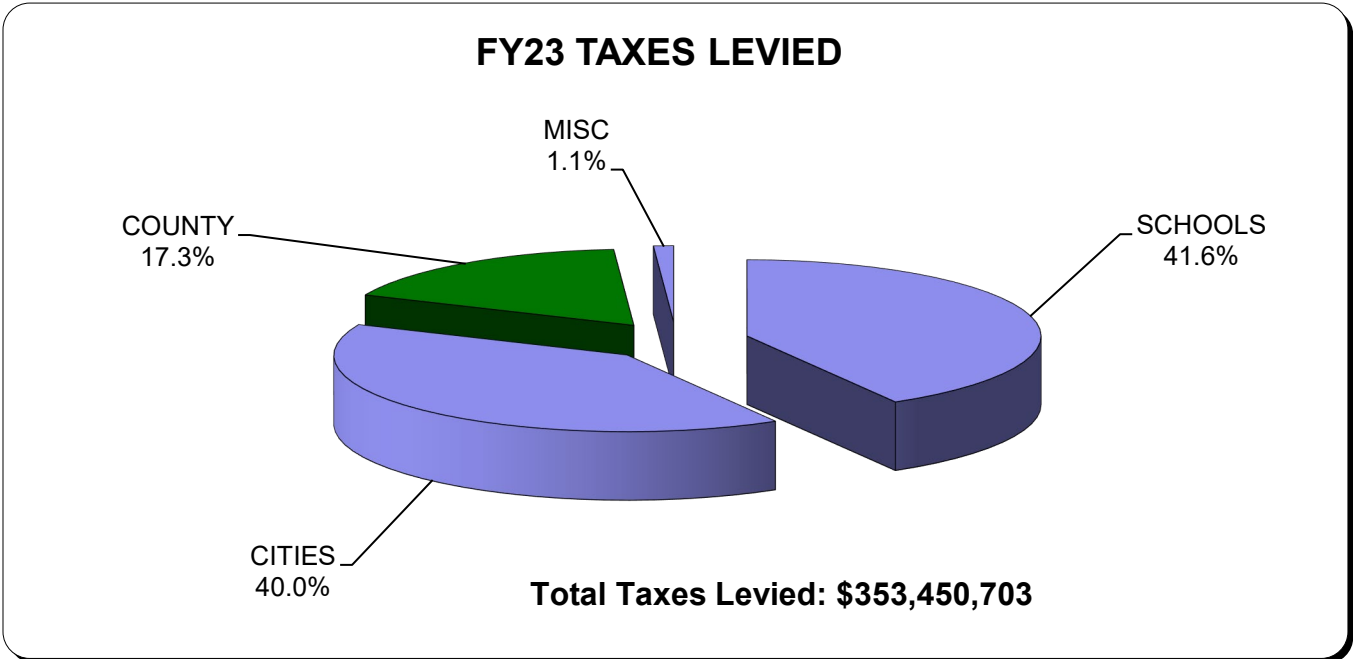
TEN YEAR PERSPECTIVE OF PERCENT CHANGE IN TAX LEVY DOLLARS



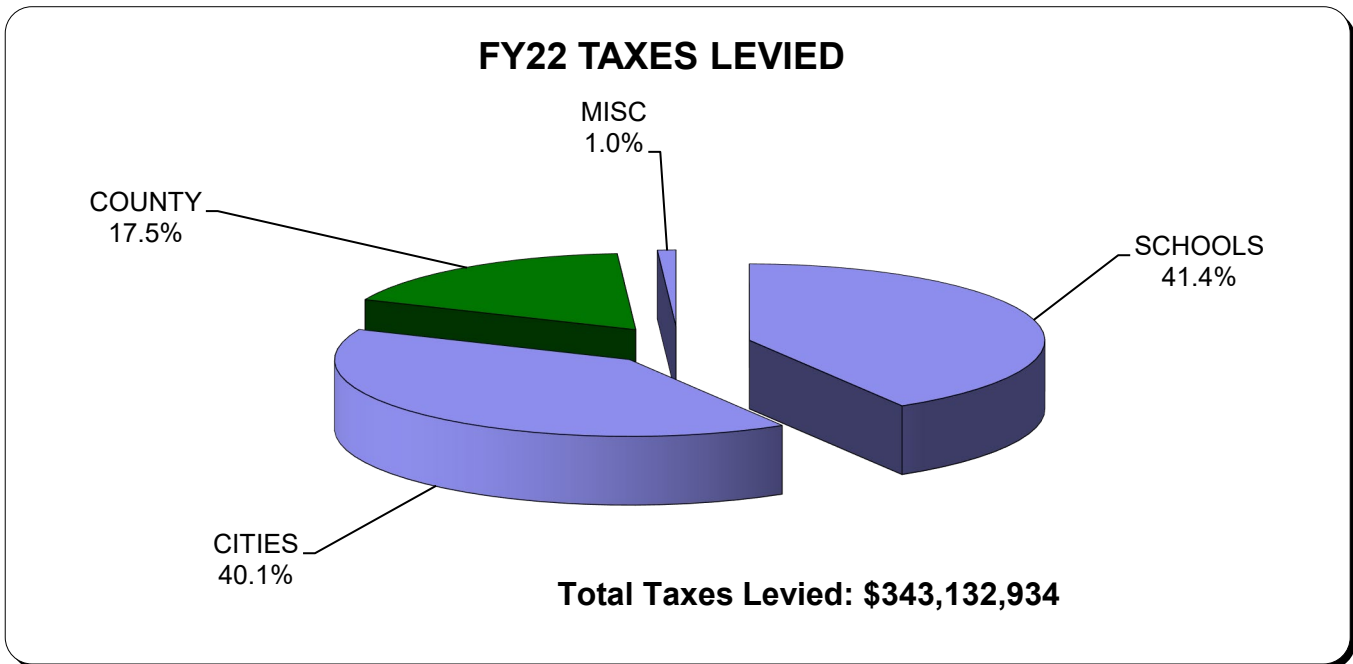
The FY15 decrease was due to the state property tax reform which provided new back fill property tax dollars in FY 2015 and 2016. The FY 20 increase is due to maximizing the Mental Health levy and organizational changes. The FY 21 increase is due to the issuance of debt for the SECC 911 radio project and organizational changes. The FY 23 and FY 24 increase is to supplement the general and capital funds.

SCOTT COUNTY FY24 BUDGET REVIEW

LOCAL GOVERNMENT PROPERTY TAXES COLLECTIBLE IN SCOTT COUNTY



Scott County represents 17.3% of total property taxes collected from all taxing jurisdictions in the County. Cities and Schools represent 81% all local property taxes collected. FY 24 tax allocations are not yet known, but will be similar to prior years.



SCOTT COUNTY FY24 BUDGET REVIEW

LEVY RATE IMPACT - RESIDENTIAL

Urban Levy Rate:	\$100,000	\$172,100	\$200,000	\$400,000
	<u>Home</u>	<u>Home</u>	<u>Home</u>	<u>Home</u>
Amount of Annual Increase in Property Taxes	\$3.09 0.96%	\$5.32 0.96%	\$6.19 0.96%	\$12.37 0.96%
Rural Levy Rate:	\$100,000	\$172,100	\$200,000	\$400,000
	<u>Home</u>	<u>Home</u>	<u>Home</u>	<u>Home</u>
Amount of Annual Increase in Property Taxes	\$2.30 0.48%	\$3.96 0.48%	\$4.61 0.48%	\$9.21 0.48%
	80 Acres of Land	120 Acres of Land	160 Acres of Land	200 Acres of Land
Amount of Annual Increase in Property Taxes	\$30.19 2.90%	\$45.29 2.90%	\$60.38 2.90%	\$75.48 2.90%
Combined Farm Home and Land	\$32.50 2.14%	\$49.25 2.07%	\$64.99 2.14%	\$84.69 1.88%

As of January, 2023 the median value of owner-occupied housing units, 2017 - 2021 was \$172,100 (www.census.gov).

Note: Approximate Taxable Valuations of the above referred homes and farm land/structures are as follows:

	Fair Market Value	Taxable Value*		% increase
		FY24	FY23	
Home	\$100,000	\$54,650	\$54,130	0.96%
Home	\$172,100	\$94,053	\$93,158	0.96%
Home	\$200,000	\$109,300	\$108,260	0.96%
Home	\$400,000	\$218,600	\$216,521	0.96%

Farm Land/Structures Taxable Value**				
Acres	FY24	FY23	% increase	
80	\$121,840	\$117,840	3.39%	
120	\$182,760	\$176,760	3.39%	
160	\$243,680	\$235,680	3.39%	
200	\$304,600	\$294,600	3.39%	

Assessment Limitation	FY24	FY23	FY22
Ag	91.64%	89.04%	84.03%
Residential	54.65%	54.13%	56.41%
Taxable farmland/acre**	FY24	FY23	FY22
\$	1,523	\$ 1,473	\$ 1,475

**SCOTT COUNTY FY24
BUDGET REVIEW**

LEVY RATE IMPACT - COMMERCIAL / INDUSTRIAL

Urban Levy Rate:	<u>\$250,000</u> <u>Commercial</u>	<u>\$1,000,000</u> <u>Commercial</u>	<u>\$3,000,000</u> <u>Commercial</u>	<u>\$5,000,000</u> <u>Commercial</u>
Amount of Annual Increase in Property Taxes	-\$315.50 -23.6%	-\$315.50 -5.9%	-\$315.50 -2.0%	-\$315.50 -1.2%
 Rural Levy Rate:	 <u>\$250,000</u> <u>Commercial</u>	 <u>\$1,000,000</u> <u>Commercial</u>	 <u>\$3,000,000</u> <u>Commercial</u>	 <u>\$5,000,000</u> <u>Commercial</u>
Amount of Annual Increase in Property Taxes	-\$474.86 -23.9%	-\$503.04 -6.3%	-\$578.19 -2.4%	-\$653.34 -1.6%

Beginning in FY 2024, the taxable value for commercial and industrial property is changed to the first \$150,000 at the current residential rate and then the remainder of the property at 90% fair market value.

	Fair Market Value	Taxable Value* FY24	FY23	% increase
Commercial	\$250,000	\$171,975	\$225,000	-23.57%
Commercial	\$1,000,000	\$846,975	\$900,000	-5.89%
Commercial	\$3,000,000	\$2,646,975	\$2,700,000	-1.96%
Commercial	\$5,000,000	\$4,446,975	\$4,500,000	-1.18%

**Scott
County
-Iowa-**

**Annual Budget
for Fiscal Year
2024**



SCOTT COUNTY FY24 BUDGET REVIEW

SCHEDULE OF INTERFUND TRANSFERS

	<u>June 30, 2021</u> <u>Actual</u>	<u>June 30, 2022</u> <u>Actual</u>	<u>June 30, 2023</u> <u>Projected</u>	<u>June 30, 2024</u> <u>Recommended</u>
BUDGETED FUNDS				
General Fund				
General Basic - Supplemental tax levy	\$ 7,069,263	\$ 6,517,755	\$ 2,232,470	\$ 4,850,567
Recorders Record Management - Recorders Fees	20,000	20,000	20,000	20,000
General Supplemental - Supplemental tax levy	(7,069,263)	(6,517,755)	(2,232,470)	(4,850,567)
Secondary Roads - Tax Support	(970,000)	(997,000)	(1,040,000)	(1,047,000)
Capital Improvements - Tax Support	(2,970,000)	(2,970,000)	(4,646,600)	(4,471,600)
Capital Improvements - Assigned / Special	(1,928,998)	(7,440,973)	(6,808,591)	(3,925,000)
Vehicle Replacement - Tax Support	(400,000)	(325,000)	-	-
Conservation CIP - Charges for Services	(167,949)	-	-	-
Health Insurance Fund - Budgetary Savings	-	-	1,300,000	-
Total General Fund	<u>(6,416,947)</u>	<u>(11,712,973)</u>	<u>(11,175,191)</u>	<u>(9,423,600)</u>
Special Revenue Funds				
ARPA Grant Fund				
Capital Improvements - Projects	-	-	(12,725,000)	(3,350,000)
Vehicle Replacement - Projects	-	-	(550,000)	(375,000)
Secondary Roads - Projects	-	-	-	(10,000,000)
Total ARPA Grant Fund	<u>-</u>	<u>-</u>	<u>(13,275,000)</u>	<u>(13,725,000)</u>
Rural Services Fund				
Secondary Roads - Tax Support	<u>(2,755,000)</u>	<u>(2,848,000)</u>	<u>(2,930,000)</u>	<u>(2,978,000)</u>
Recorder's Record Management				
General Fund - Recorders Fees	(20,000)	(20,000)	(20,000)	(20,000)
Capital Improvements - Recorders Management	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>
Total Recorders Management	(45,000)	(45,000)	(45,000)	(45,000)
Secondary Roads				
ARPA Grant Fund - Projects	-	-	-	10,000,000
General Fund - Tax Support	970,000	997,000	1,040,000	1,047,000
Rural Services Fund - Tax Support	<u>2,755,000</u>	<u>2,848,000</u>	<u>2,930,000</u>	<u>2,978,000</u>
Total Secondary Roads	3,725,000	3,845,000	3,970,000	14,025,000

SCOTT COUNTY FY24 BUDGET REVIEW

SCHEDULE OF INTERFUND TRANSFERS

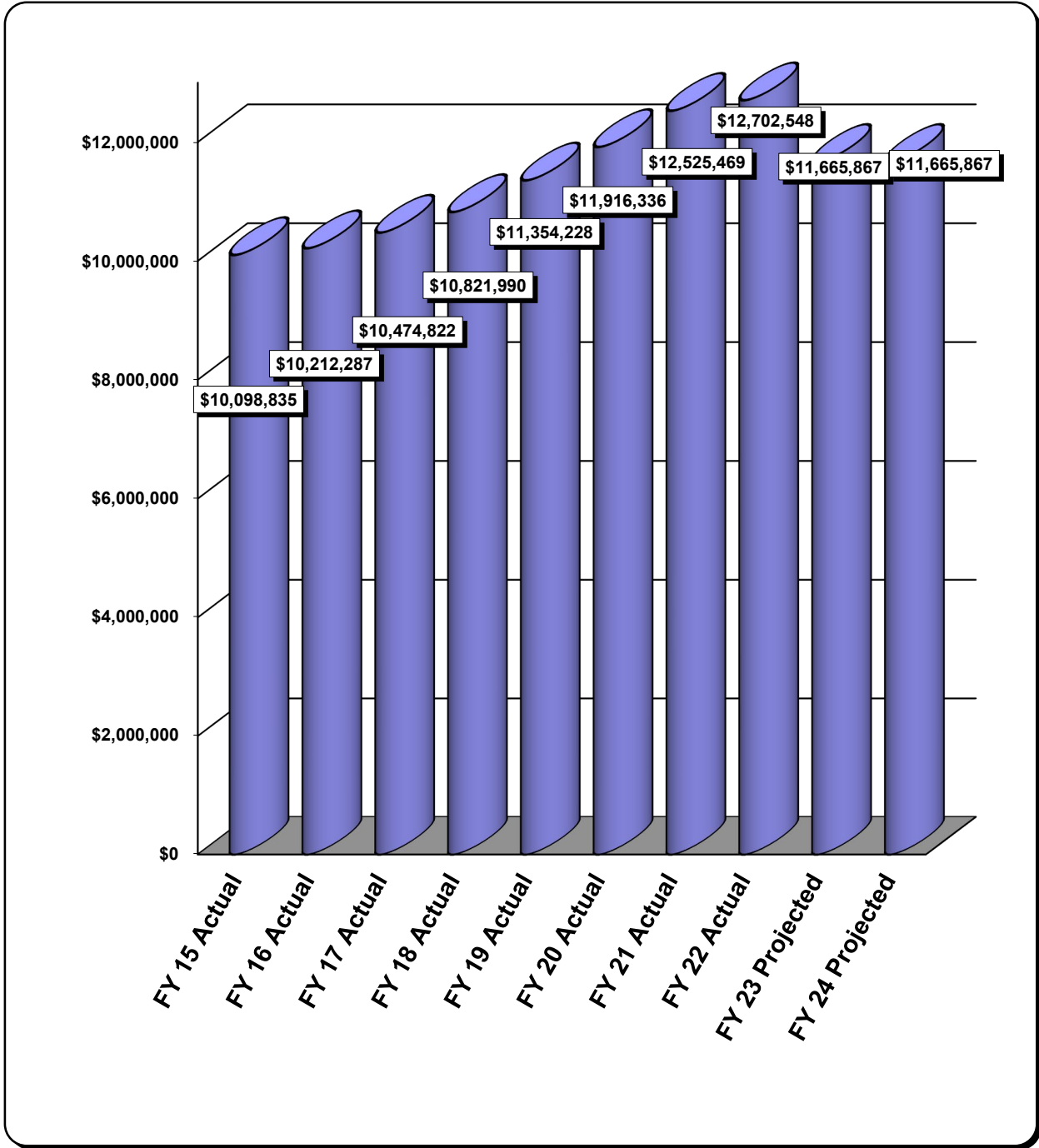
	<u>June 30, 2021</u> <u>Actual</u>	<u>June 30, 2022</u> <u>Actual</u>	<u>June 30, 2023</u> <u>Projected</u>	<u>June 30, 2024</u> <u>Recommended</u>
Capital Improvements				
Capital Improvements				
General - Tax Levy	2,970,000	2,970,000	4,646,600	4,471,600
General - Transfer of Assigned Fund Balance	1,928,998	7,440,973	6,808,591	3,925,000
ARPA Grant Fund- Projects	-	-	12,725,000	3,350,000
Recorders Record Management - Project	25,000	25,000	25,000	25,000
Conservation Equipment Reserve- Transfer of Reserve	-	-	200,000	281,000
Conservation CIP Reserve - Project Support	141,112	(102,914)	441,750	440,000
Conservation Equipment Reserve - Reassignment of Project Budget	(82,372)	(60,201)	-	-
Vehicle Replacement				
General - Tax Levy	400,000	325,000	-	-
ARPA Grant Fund- Projects	-	-	550,000	375,000
Conservation Equipment Reserve				
Capital Improvement - Reassignment of Project Budget	82,372	60,201	-	-
Capital Improvement - Transfer of Reserve	-	-	(200,000)	(281,000)
Conservation CIP Reserves - Transfer of Reserve	-	-	-	-
Conservation CIP Reserve				
Conservation Charges for Services	167,949	102,914	-	-
Conservation Equipment Reserve- Transfer of Reserve	-	-	-	-
Conservation Improvements - Project Support	(141,112)	-	(441,750)	(440,000)
Total Capital Improvements	<u>5,491,947</u>	<u>10,760,973</u>	<u>24,755,191</u>	<u>12,146,600</u>
Non Budgeted Fund				
Health Insurance Fund				
Budgetary Savings	-	-	(1,300,000.00)	-
Total Transfers In	16,529,694	21,306,843	32,919,411	31,763,167
Total Transfers Out	(16,529,694)	(21,306,843)	(32,919,411)	(31,763,167)
Net Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FUND BALANCE REVIEW

	June 30, 2021 <u>Actual</u>	June 30, 2022 <u>Actual</u>	June 30, 2023 <u>Projected</u>	June 30, 2024 <u>Projected</u>
BUDGETED FUNDS				
General Fund				
Nonspendable Prepaid Expenses	\$ 167,299	\$ 178,907	\$ 178,907	\$ 178,907
Restricted for Other Statutory Programs	445,493	575,807	460,807	335,807
Assigned for Capital Projects	7,439,973	5,393,591	3,800,000	300,000
Assigned for Claim Liabilities	306,891	401,209	330,000	330,000
Assigned for Strategic Planning Initiatives	313,920	377,556	-	-
Unassigned	<u>12,525,469</u>	<u>12,702,548</u>	<u>11,665,867</u>	<u>11,665,867</u>
Total General Fund	21,199,045	19,629,618	16,435,581	12,810,581
Special Revenue Funds				
ARPA Fund	-	(115,561)	73,549	453,449
MH-DD Fund	672,340	-	-	-
Opioid Fund	-	-	1,351,169	1,111,463
Rural Services Fund	131,460	120,009	176,550	176,550
Recorder's Record Management	73,063	63,433	50,133	38,033
Secondary Roads	<u>6,139,682</u>	<u>8,383,300</u>	<u>4,466,308</u>	<u>2,178,297</u>
Total Special Revenue Funds	7,016,545	8,451,181	6,117,709	3,957,792
Debt Service				
Scott Solid Waste Commission				
Revenue Bond	6,460,000	6,080,000	5,685,000	5,275,000
Debt Service Remaining Fund Balance	<u>486,919</u>	<u>414,378</u>	<u>386,887</u>	<u>464,709</u>
Total Debt Service Fund	6,946,919	6,494,378	6,071,887	5,739,709
Capital Improvements				
Capital Improvements-General	7,278,277	9,112,974	8,277,545	1,023,575
Bond Issuance	2,243,426	1,023,501	-	-
Vehicle Replacement	90,518	346,008	349,908	146,908
Conservation Equipment Reserve	989,841	1,136,327	1,105,927	919,027
Conservation CIP Reserve	<u>1,143,490</u>	<u>1,295,303</u>	<u>908,753</u>	<u>512,153</u>
Total Capital Improvements	11,745,552	12,914,113	10,642,133	2,601,663
Total Budgeted Funds	46,908,061	47,489,290	39,267,310	25,109,745
Non-Budgeted Funds				
(Net Assets)				
Golf Course Enterprise	<u>2,445,039</u>	<u>2,354,909</u>	<u>2,132,737</u>	<u>2,000,005</u>
Grand Total All County Funds	<u>\$ 49,353,100</u>	<u>\$ 49,844,199</u>	<u>\$ 41,400,047</u>	<u>\$ 27,109,750</u>
General Fund Expenditures	37,469,070	37,908,658	43,679,473	44,300,463
General Supplemental Expenditures	<u>25,158,272</u>	<u>25,601,822</u>	<u>28,107,803</u>	<u>28,087,673</u>
	<u>62,627,342</u>	<u>63,510,480</u>	<u>71,787,276</u>	<u>72,388,136</u>
Unassigned Fund Balance	<u>12,525,469</u>	<u>12,702,548</u>	<u>11,665,867</u>	<u>11,665,867</u>
	20.0%	20.0%	16.3%	16.1%

SCOTT COUNTY FY24 BUDGET REVIEW

GENERAL FUND UNASSIGNED ENDING FUND BALANCE
TEN YEAR COMPARISON



The recommended FY24 General Fund unassigned ending fund balance is expected to be at \$11,665,867 which represents 16.15% of general fund expenditures. The Board's Financial Management Policy requires a 15% minimum General Fund balance.

SCOTT COUNTY FY24 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT

	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin REC</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Administration	\$ 899,304	\$ 744,359	-17.2%	\$ (154,945)	\$ 744,359	-17.2%	\$ (154,945)
Attorney	5,920,480	6,076,050	2.6%	155,570	6,064,088	2.4%	143,608
Auditor	2,157,942	2,209,529	2.4%	51,587	2,205,574	2.2%	47,632
Authorized Agencies	11,114,144	11,165,177	0.5%	51,033	10,504,113	-5.5%	(610,031)
Capital Improvements (general)	28,391,500	23,211,070	-18.2%	(5,180,430)	22,961,070	-19.1%	(5,430,430)
Community Services	1,549,028	1,575,670	1.7%	26,642	1,675,670	8.2%	126,642
Conservation (net of golf course)	4,350,405	4,405,262	1.3%	54,857	4,405,262	1.3%	54,857
Debt Service	4,850,800	4,864,399	0.3%	13,599	4,864,399	0.3%	13,599
Facility & Support Services	4,836,335	4,881,287	0.9%	44,952	4,881,287	0.9%	44,952
Health	7,758,558	7,335,397	-5.5%	(423,161)	7,135,160	-8.0%	(623,398)
Human Resources	539,014	607,878	12.8%	68,864	607,878	12.8%	68,864
Human Services	86,452	84,452	-2.3%	(2,000)	84,452	-2.3%	(2,000)
Information Technology	3,418,092	3,554,092	4.0%	136,000	3,604,092	5.4%	186,000
Non-Departmental	4,234,163	3,717,416	-12.2%	(516,747)	3,827,586	-9.6%	(406,577)
Planning & Development	535,108	581,069	8.6%	45,961	581,069	8.6%	45,961
Recorder	939,619	923,727	-1.7%	(15,892)	919,772	-2.1%	(19,847)
Secondary Roads	10,877,500	20,905,000	92.2%	10,027,500	20,905,000	92.2%	10,027,500
Sheriff	21,115,653	21,562,399	2.1%	446,746	21,532,184	2.0%	416,531
Supervisors	403,982	413,889	2.5%	9,907	404,431	0.1%	449
Treasurer	3,055,240	2,960,017	-3.1%	(95,223)	2,956,062	-3.2%	(99,178)
Youth Justice & Rehabilitative Center	2,335,186	2,532,249	8.4%	197,063	2,232,252	-4.4%	(102,934)
SUBTOTAL	119,368,505	124,310,388	4.1%	4,941,883	123,095,760	3.1%	3,727,255
Golf Course Operations	1,351,776	1,332,782	-1.4%	(18,994)	1,332,782	-1.4%	(18,994)
TOTAL	<u>\$120,720,281</u>	<u>\$ 125,643,170</u>	4.1%	<u>\$ 4,922,889</u>	<u>\$ 124,428,542</u>	3.1%	<u>\$ 3,708,261</u>

SCOTT COUNTY FY24 BUDGET REVIEW

REVENUE SUMMARY BY DEPARTMENT

	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin REC</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
Attorney	\$ 456,225	\$ 456,225	0.0%	-	\$ 456,225	0.0%	-
Auditor	42,350	172,350	307.0%	130,000	172,350	307.0%	130,000
Authorized Agencies	10,000	10,000	0.0%	-	-	-100.0%	(10,000)
Capital Improvements (general)	2,454,000	2,751,500	12.1%	297,500	2,751,500	12.1%	297,500
Community Services	751,725	768,562	2.2%	16,837	816,562	8.6%	64,837
Conservation (net of golf course)	1,822,279	1,861,029	2.1%	38,750	1,861,029	2.1%	38,750
Debt Service	1,359,632	1,213,831	-10.7%	(145,801)	1,213,831	-10.7%	(145,801)
Facility & Support Services	277,770	385,820	38.9%	108,050	385,820	38.9%	108,050
Health	2,790,061	2,391,251	-14.3%	(398,810)	2,391,251	-14.3%	(398,810)
Human Resources	500	500	0.0%	-	500	0.0%	-
Human Services	35,000	35,000	0.0%	-	35,000	0.0%	-
Information Technology	261,563	261,563	0.0%	-	261,563	0.0%	-
Non-Departmental	16,963,850	15,294,129	-9.8%	(1,669,721)	15,294,129	-9.8%	(1,669,721)
Planning & Development	292,720	294,720	0.7%	2,000	294,720	0.7%	2,000
Recorder	1,097,350	1,045,050	-4.8%	(52,300)	1,045,050	-4.8%	(52,300)
Secondary Roads	5,092,148	4,591,989	-9.8%	(500,159)	4,591,989	-9.8%	(500,159)
Sheriff	1,577,548	1,489,548	-5.6%	(88,000)	1,489,548	-5.6%	(88,000)
Treasurer	2,993,950	3,478,550	16.2%	484,600	3,934,450	31.4%	940,500
Youth Justice & Rehabilitation Center	<u>580,500</u>	<u>571,500</u>	-1.6%	<u>(9,000)</u>	<u>571,500</u>	-1.6%	<u>(9,000)</u>
SUBTOTAL DEPT REVENUES	38,859,171	37,073,117	-4.6%	(1,786,054)	37,567,017	-3.3%	(1,292,154)
Revenues not included in above department totals:							
Gross Property Taxes	61,347,324	63,507,396	3.5%	2,160,072	61,948,528	1.0%	601,204
Local Option Taxes	5,850,000	5,850,000	0.0%	-	5,850,000	0.0%	-
Utility Tax Replacement Excise Tax	1,989,775	1,885,475	-5.2%	(104,300)	1,885,815	-5.2%	(103,960)
Other Taxes	68,260	60,976	-10.7%	(7,284)	60,976	-10.7%	(7,284)
General Investment Earnings	10,250	422,000	4017.1%	411,750	422,000	4017.1%	411,750
Other State Tax Replc Credits	<u>1,399,865</u>	<u>1,203,859</u>	<u>-14.0%</u>	<u>(196,006)</u>	<u>1,203,859</u>	<u>-14.0%</u>	<u>(196,006)</u>
SUB-TOTAL REVENUES (Budgeted Funds)	109,524,645	110,002,823	0.4%	478,178	108,938,195	-0.5%	(586,450)
Golf Course Operations	<u>1,097,700</u>	<u>1,200,050</u>	<u>9.3%</u>	<u>102,350</u>	<u>1,200,050</u>	<u>9.3%</u>	<u>102,350</u>
TOTAL	\$ <u>110,622,345</u>	\$ <u>111,202,873</u>	0.5%	\$ <u>580,528</u>	\$ <u>110,138,245</u>	-0.4%	\$ <u>(484,100)</u>

SCOTT COUNTY FY24 BUDGET REVIEW

PERSONNEL SUMMARY (FTE's)

<u>Department</u>	<u>FY 23 Budget</u>	<u>FY 23 Estimate Changes</u>	<u>FY 23 Adjusted Budget</u>	<u>FY 24 Dept Req Changes</u>	<u>FY 24 Dept Request</u>	<u>FY 24 Admin Rec</u>	<u>FY 24 Proposed</u>
Administration	5.75	(0.50)	5.25	-	5.25	-	5.25
Attorney	40.50	1.00	41.50	-	41.50	-	41.50
Auditor	16.15	(1.00)	15.15	-	15.15	-	15.15
Community Services	11.00	-	11.00	-	11.00	-	11.00
Conservation (net of golf course)	49.10	-	49.10	2.00	51.10	2.00	51.10
Facility and Support Services	30.12	(1.50)	28.62	5.00	33.62	5.00	33.62
Health	51.11	1.90	53.01	-	53.01	-	53.01
Human Resources	4.50	0.50	5.00	-	5.00	-	5.00
Information Technology	17.00	-	17.00	-	17.00	-	17.00
Non-Departmental	0.40	-	0.40	1.00	1.40	1.00	1.40
Planning & Development	5.25	-	5.25	-	5.25	-	5.25
Recorder	10.50	-	10.50	-	10.50	-	10.50
Secondary Roads	36.90	-	36.90	-	36.90	-	36.90
Sheriff	183.80	-	183.80	-	183.80	-	183.80
Supervisors	5.00	-	5.00	-	5.00	-	5.00
Treasurer	31.00	-	31.00	-	31.00	-	31.00
Youth Justice and Rehabilitation Services	16.90	2.40	19.30	1.00	20.30	1.00	20.30
SUBTOTAL	514.98	2.80	517.78	9.00	526.78	9.00	526.78
Golf Course Enterprise	16.98	-	16.98	-	16.98	-	16.98
TOTAL	531.96	2.80	534.76	9.00	543.76	9.00	543.76

FY 23 Estimate change includes 3rd and 4th Quarter FY 2022 and 1st, 2nd, and 3rd Quarter FY 2023 after budget adoption.

SCOTT COUNTY FY24 BUDGET REVIEW

APPROPRIATION SUMMARY BY DEPARTMENT (NET)

Net of Personal Services, CIP Fund, and Debt Service Fund

	<u>FY 23</u> <u>Budget</u>	<u>FY 24</u> <u>Request</u>	<u>%</u> <u>Change</u>	<u>Amount</u> <u>Increase</u> <u>(Decrease)</u>	<u>Admin</u> <u>Rec</u>	<u>%</u> <u>Change</u>	<u>Amount</u> <u>Increase</u> <u>(Decrease)</u>
Administration	\$ 19,175	\$ 19,175	0.0%	\$ -	\$ 19,175	0.0%	\$ -
Attorney	1,294,844	1,375,529	6.2%	80,685	1,375,529	6.2%	80,685
Auditor	347,250	480,685	38.4%	133,435	480,685	38.4%	133,435
Authorized Agencies	11,114,144	11,165,177	0.5%	51,033	10,504,113	-5.5%	(610,031)
Information Technology	1,327,100	1,418,100	6.9%	91,000	1,468,100	10.6%	141,000
Facility & Support Services	2,633,392	2,382,477	-9.5%	(250,915)	2,382,477	-9.5%	(250,915)
Community Services	416,908	420,634	0.9%	3,726	520,634	24.9%	103,726
Conservation	1,084,770	1,127,937	4.0%	43,167	1,127,937	4.0%	43,167
Health	2,666,502	2,089,669	-21.6%	(576,833)	1,898,332	-28.8%	(768,170)
Human Resources	110,700	110,700	0.0%	-	110,700	0.0%	-
Human Services	86,452	84,452	-2.3%	(2,000)	84,452	-2.3%	(2,000)
Non-Departmental	3,970,950	3,223,527	-18.8%	(747,423)	3,333,697	-16.0%	(637,253)
Planning & Development	62,100	96,300	55.1%	34,200	96,300	55.1%	34,200
Recorder	19,150	19,300	0.8%	150	19,300	0.8%	150
Secondary Roads	8,532,500	18,395,000	115.6%	9,862,500	18,395,000	115.6%	9,862,500
Sheriff	2,288,309	2,447,197	6.9%	158,888	2,447,197	6.9%	158,888
Supervisors	30,425	30,425	0.0%	-	30,425	0.0%	-
Treasurer	489,590	500,140	2.2%	10,550	500,140	2.2%	10,550
Youth Justice & Rehabilitation Center	708,000	726,050	2.5%	18,050	426,050	-39.8%	(281,950)
TOTAL	\$ 37,202,261	\$ 46,112,474	24.0%	\$ 8,910,213	\$ 45,220,243	21.6%	\$ 8,017,982

The increase within Secondary Roads is related to the inclusion of capital projects within the Secondary Roads operating budget by state code.

SCOTT COUNTY FY24 BUDGET REVIEW

AUTHORIZED AGENCIES

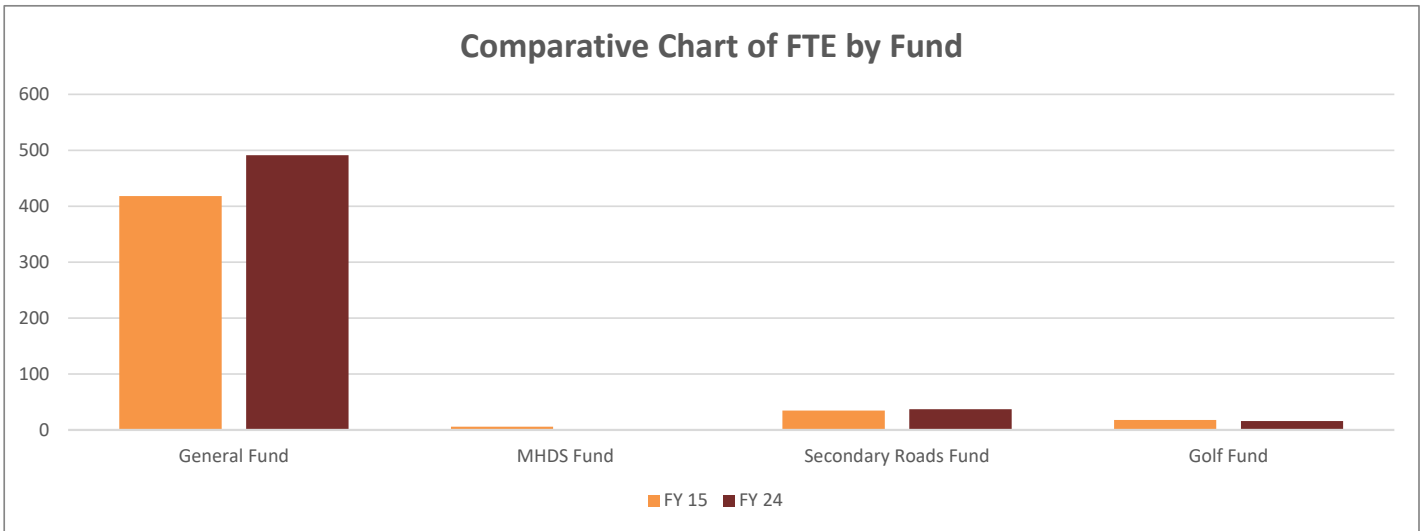
	<u>FY23 Request</u>	<u>FY24 Request</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>	<u>Admin Rec</u>	<u>% Change</u>	<u>Amount Increase (Decrease)</u>
REVENUES:							
Center for Alcohol & Drug Services	\$ 10,000	\$ 10,000	0.0%	\$ -	\$ -	-100.0%	\$ (10,000)
Total Revenues	<u>\$ 10,000</u>	<u>\$ 10,000</u>	0.0%	<u>\$ -</u>	<u>\$ -</u>	-100.0%	<u>\$ (10,000)</u>
APPROPRIATIONS:							
Bi-State Planning	\$ 94,755	\$ 85,000	-10.3%	\$ (9,755)	\$ 85,000	-10.3%	\$ (9,755)
Center for Alcohol & Drug Services	688,331	465,450	-32.4%	(222,881)	-	-100.0%	(688,331)
Center for Active Seniors, Inc	213,750	165,614	-22.5%	(48,136)	-	-100.0%	(213,750)
Community Health Care	302,067	302,067	0.0%	-	302,067	0.0%	-
Durant Ambulance	20,000	20,000	0.0%	-	20,000	0.0%	-
Emergency Management Agency	310,000	355,000	14.5%	45,000	355,000	14.5%	45,000
Scott Emergency Communication Center-EMA*	8,565,000	8,820,000	3.0%	255,000	8,820,000	3.0%	255,000
Library	576,241	590,646	2.5%	14,405	590,646	2.5%	14,405
Medic Ambulance	200,000	200,000	0.0%	-	200,000	0.0%	-
QC Convention/Visitors Bureau	70,000	70,000	0.0%	-	70,000	0.0%	-
QC Chamber/QC First/GDRC	<u>74,000</u>	<u>91,400</u>	23.5%	<u>17,400</u>	<u>61,400</u>	-17.0%	<u>(12,600)</u>
Total Appropriations	<u>\$ 11,114,144</u>	<u>\$ 11,165,177</u>	0.5%	<u>\$ 51,033</u>	<u>\$ 10,504,113</u>	-5.5%	<u>\$ (610,031)</u>

* Excludes SECC Capital Contribution, funded through capital plan.

SCOTT COUNTY FY23 BUDGET REVIEW

10 YEAR FTE LISTING

<u>Department</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
Administration	3.50	4.90	5.90	5.90	5.50	5.50	5.50	5.50	5.25	5.25
Attorney	32.50	33.50	33.50	33.50	33.50	34.50	36.50	40.50	41.50	41.50
Auditor	14.05	14.05	14.05	14.05	14.05	14.50	14.50	16.15	15.15	15.15
Community Services	10.00	10.00	10.00	10.50	11.00	11.00	11.00	11.00	11.00	11.00
Conservation (net of golf course)	48.85	48.85	48.85	49.10	49.10	49.10	49.10	49.10	49.10	51.10
Facility and Support Services	30.50	28.50	28.70	28.70	29.87	30.12	30.12	30.12	28.62	33.62
Health	44.52	45.52	46.52	46.92	46.92	48.07	47.87	50.01	53.01	53.01
Human Resources	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	5.00	5.00
Information Technology	15.40	15.40	15.00	16.00	16.00	16.00	17.00	17.00	17.00	17.00
Non-Departmenta (Fleet	-	-	-	-	0.40	-	-	0.40	0.40	1.40
Planning & Development	3.83	4.33	4.33	4.58	4.58	5.00	5.00	5.25	5.25	5.25
Recorder	11.00	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
Secondary Roads	34.85	35.45	36.15	36.90	36.90	37.30	37.30	36.90	36.90	36.90
Sheriff	159.50	157.80	158.60	158.80	158.80	160.80	172.80	172.80	183.80	183.80
Supervisors	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Treasurer	28.00	28.00	28.00	28.00	28.00	28.00	29.00	30.00	31.00	31.00
Youth Justice and Rehabilitation Center	14.20	15.00	15.40	16.40	16.90	16.90	16.90	16.90	19.30	20.30
SUBTOTAL	459.20	460.30	464.00	468.35	470.52	475.79	491.59	500.63	517.78	526.78
Golf Course Enterprise	17.98	17.98	17.98	16.98	16.98	16.98	16.98	17.98	16.98	16.98
TOTAL	477.18	478.28	481.98	485.33	487.50	492.77	508.57	518.61	534.76	543.76



SCOTT COUNTY FY24 BUDGET REVIEW

REVENUE SOURCES TEN YEAR SUMMARY
Budgeted Funds

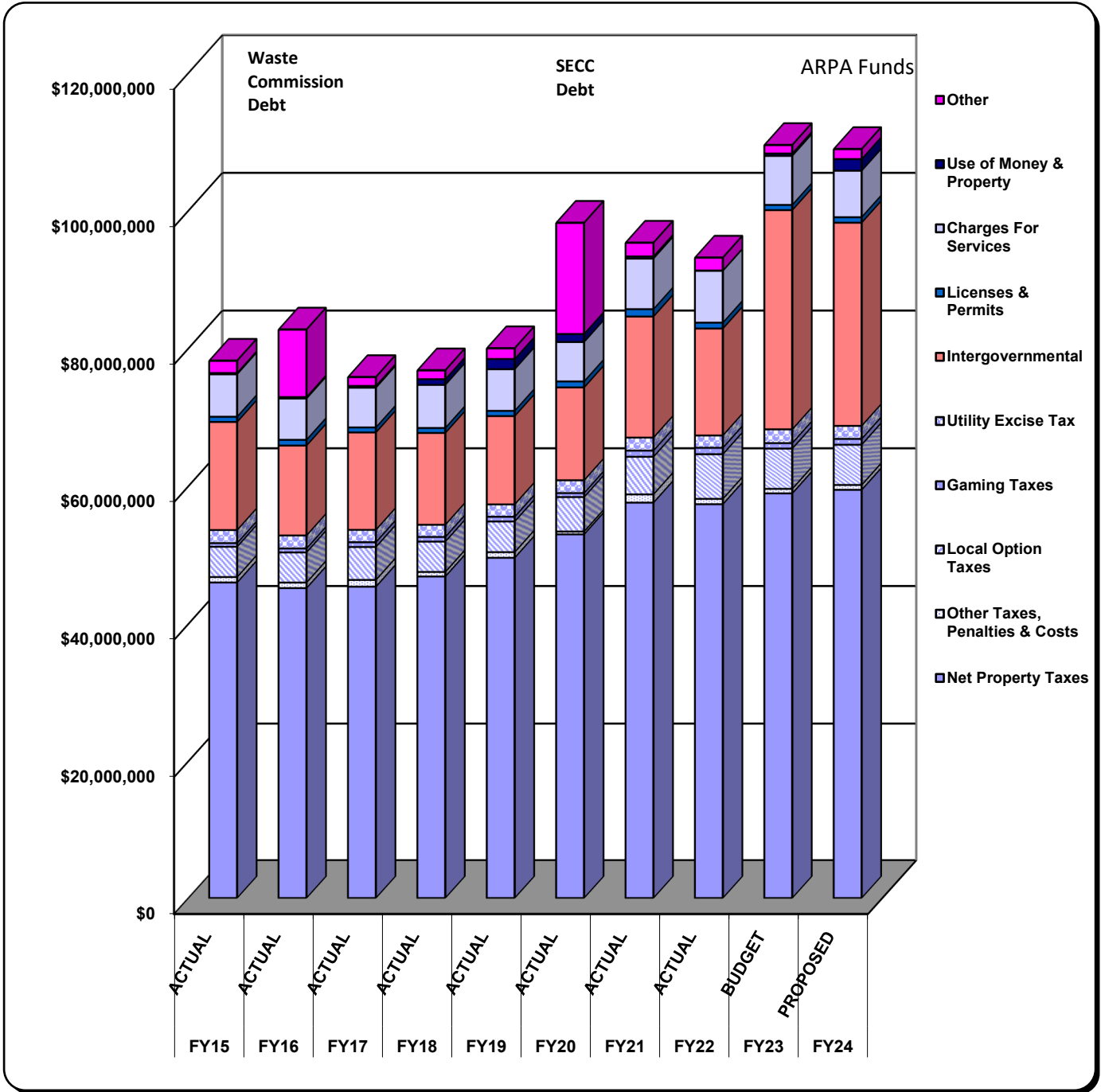
	<u>FY 15 ACTUAL</u>	<u>FY 16 ACTUAL</u>	<u>FY 17 ACTUAL</u>	<u>FY 18 ACTUAL</u>	<u>FY 19 ACTUAL</u>	<u>FY 20 ACTUAL</u>
REVENUES						
Taxes Levied on Property	\$ 47,749,333	\$ 47,361,125	\$ 47,703,825	\$ 49,231,125	\$ 52,054,452	\$ 55,546,596
Less: Uncollected Delinquent Taxes	27,703	34,165	15,642	12,619	50,731	12,033
Less: Credits To Taxpayers	<u>1,725,323</u>	<u>2,150,371</u>	<u>2,289,759</u>	<u>2,321,650</u>	<u>2,386,829</u>	<u>2,533,560</u>
Net Current Property Taxes	45,996,307	45,176,589	45,398,424	46,896,856	49,616,892	53,001,003
Add: Delinquent Property Tax Rev	<u>27,703</u>	<u>34,165</u>	<u>15,642</u>	<u>12,619</u>	<u>50,731</u>	<u>12,033</u>
Total Net Property Taxes	46,024,010	45,210,754	45,414,066	46,909,475	49,667,623	53,013,036
Penalties, Interest & Costs on Taxes	715,763	725,336	611,959	577,759	690,085	314,158
Other County Taxes	<u>71,502</u>	<u>68,618</u>	<u>67,762</u>	<u>67,391</u>	<u>69,001</u>	<u>93,200</u>
Total Other Taxes, Penalties & Costs	787,265	793,954	679,721	645,150	759,086	407,358
Local Option Taxes	4,403,167	4,390,604	4,786,393	4,404,685	4,455,941	5,006,394
Gaming Taxes	528,381	569,059	693,456	678,633	683,200	577,668
Utility Tax Replacement Excise Tax	1,891,294	1,887,779	1,793,616	1,764,931	1,796,259	1,857,243
Intergovernmental :						
State Shared Revenues	3,438,603	4,085,495	4,267,366	4,110,946	4,336,309	4,497,873
State Grants & Reimbursements	3,808,093	3,037,277	3,165,602	3,256,912	3,273,867	3,367,609
State/Federal Pass-Through Grants	527,873	1,186,366	1,170,841	1,018,178	642,155	593,970
State Credits Against Levied Taxes	<u>1,725,323</u>	<u>2,150,371</u>	<u>2,299,759</u>	<u>2,321,650</u>	<u>2,386,829</u>	<u>2,533,560</u>
Other State Credits	5,563,033	1,780,811	1,636,379	1,519,163	1,538,689	1,604,065
Federal Grants & Entitlements	147,697	4,532	28,446	21,187	14,933	116,884
Contr & Reimb From Other Govts	484,867	800,532	1,564,274	1,077,826	623,846	760,599
Payments in Lieu of Taxes	<u>7,058</u>	<u>7,980</u>	<u>7,273</u>	<u>7,784</u>	<u>7,923</u>	<u>8,040</u>
Subtotal Intergovernmental	15,702,547	13,053,364	14,139,940	13,333,646	12,824,551	13,482,600
Licenses & Permits	752,254	833,144	729,106	720,306	756,807	873,792
Charges For Services	6,164,147	5,994,703	5,770,914	6,255,451	6,043,099	5,720,394
Use of Money & Property	179,457	204,636	247,886	825,224	1,476,671	1,168,607
Other:						
Miscellaneous	1,676,695	1,198,310	1,191,821	1,178,133	1,269,828	1,437,869
General Long Term Debt Proceeds	-	8,314,457	-	-	-	14,562,592
Proceeds of Fixed Asset Sales	<u>96,048</u>	<u>282,565</u>	<u>85,370</u>	<u>94,150</u>	<u>277,084</u>	<u>121,385</u>
Total Other	1,772,743	9,795,332	1,277,191	1,272,283	1,546,912	16,121,846
Total Revenues & Other Sources	<u>\$ 78,205,265</u>	<u>\$ 82,733,329</u>	<u>\$ 75,532,289</u>	<u>\$ 76,809,784</u>	<u>\$ 80,010,149</u>	<u>\$ 98,228,938</u>

SCOTT COUNTY FY24 BUDGET REVIEW

<u>FY 21 ACTUAL</u>	<u>FY 22 ACTUAL</u>	<u>FY22 BUDGET</u>	<u>FY24 PROPOSED</u>
\$ 60,231,910	\$ 60,018,771	\$ 61,347,324	\$ 61,948,528
872,535	15,196	18,716	14,290
<u>2,612,959</u>	<u>2,625,219</u>	<u>2,387,138</u>	<u>2,470,831</u>
56,746,416	57,378,356	58,941,470	59,463,407
872,535	15,196	18,716	14,290
57,618,951	57,393,552	58,960,186	59,477,697
1,123,229	707,410	590,000	640,000
<u>72,895</u>	<u>63,743</u>	<u>68,260</u>	<u>60,976</u>
1,196,124	771,153	658,260	700,976
5,462,760	6,487,709	5,850,000	5,850,000
900,192	932,485	800,000	850,000
1,886,385	1,784,030	1,989,775	1,885,815
4,885,043	4,626,628	4,342,000	4,339,000
3,446,170	3,095,842	3,854,561	3,156,786
3,472,957	610,024	593,695	652,210
2,612,959	2,625,219	2,387,138	2,470,831
1,657,791	1,600,446	1,399,865	1,203,859
830,421	2,243,283	16,565,000	14,831,510
662,537	718,181	2,679,257	2,835,318
<u>8,136</u>	<u>8,325</u>	<u>8,050</u>	<u>8,325</u>
17,576,014	15,527,948	31,829,566	29,497,839
1,068,705	855,538	758,595	799,870
7,343,674	7,521,706	7,120,085	6,746,751
316,219	46,289	334,455	1,694,505
1,784,842	1,573,412	1,056,723	1,244,742
-	-	-	-
<u>187,212</u>	<u>282,317</u>	<u>167,000</u>	<u>190,000</u>
1,972,054	1,855,729	1,223,723	1,434,742
<u>\$ 95,341,078</u>	<u>\$ 93,176,139</u>	<u>\$ 109,524,645</u>	<u>\$108,938,195</u>

SCOTT COUNTY FY24 BUDGET REVIEW

TEN YEAR REVENUE SUMMARY COMPARISON



Net property taxes as a percentage of total County revenues for FY24 will be 55%. That percentage is lower than ten years ago in FY15 when it was 59%. The reasons for the decrease include the recognition of ARPA grant funds during this period and increasing wages and staffing, benefits and staffing compared to reimbursable revenues.

**Scott
County
-Iowa-**

**Annual Budget
for Fiscal Year
2024**



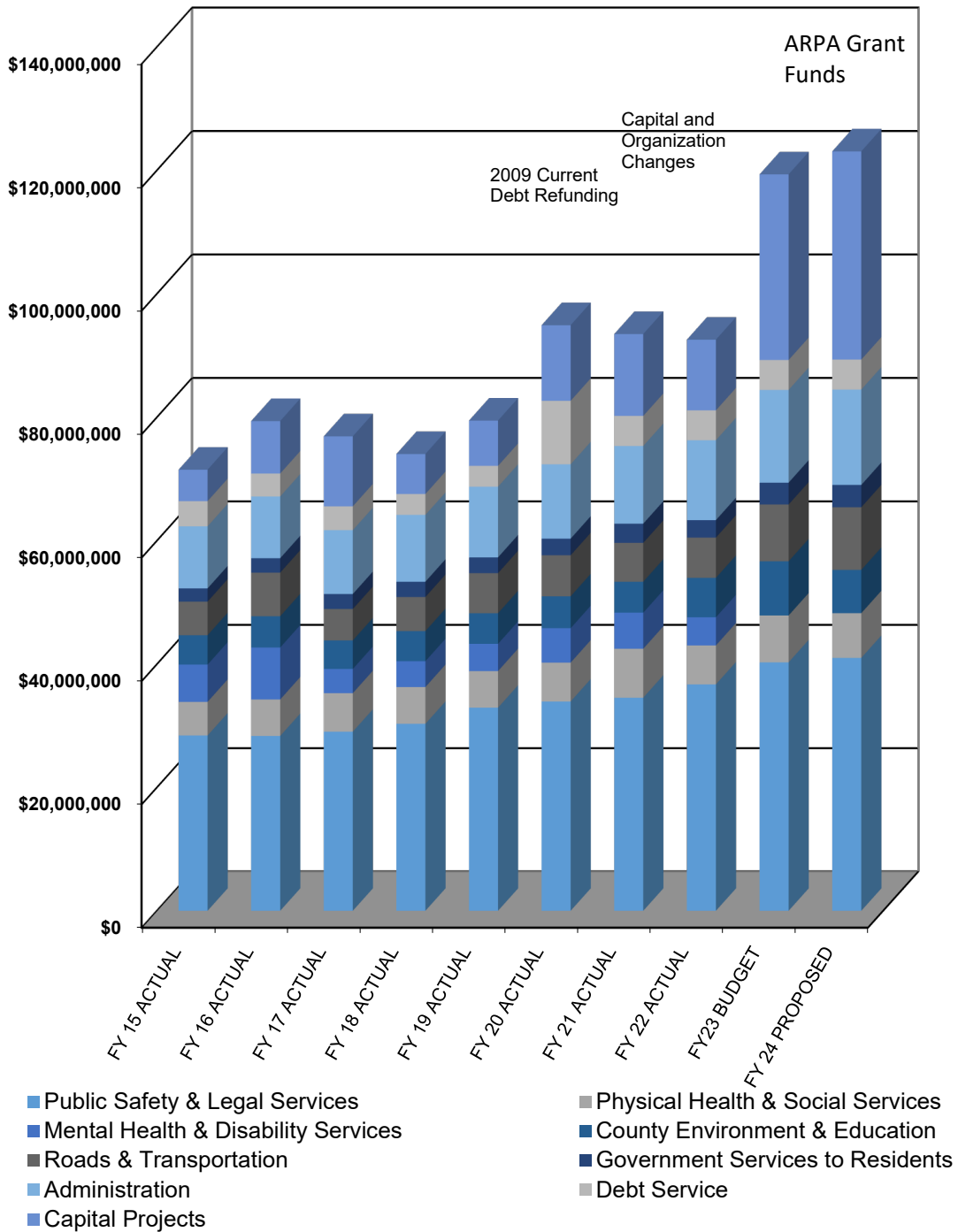
TEN YEAR APPROPRIATION SUMMARY BY SERVICE AREA
 (excluding transfers and non-budgeted funds)

SERVICE AREA	<u>FY 15 ACTUAL</u>	<u>FY 16 ACTUAL</u>	<u>FY 17 ACTUAL</u>	<u>FY 18 ACTUAL</u>	<u>FY 19 ACTUAL</u>
Public Safety & Legal Services	\$28,462,489	\$28,386,015	\$ 29,079,965	\$ 30,356,382	\$ 32,908,831
Physical Health & Social Services	5,461,000	5,922,900	6,252,971	5,972,000	5,928,271
Mental Health & Disability Services	6,037,145	8,424,829	3,923,626	4,188,285	4,420,718
County Environment & Education	4,761,946	5,058,935	4,622,710	4,871,039	4,949,601
Roads & Transportation	5,439,459	7,065,394	5,084,780	5,527,111	6,495,669
Government Services to Residents	2,141,186	2,334,861	2,429,984	2,471,844	2,555,119
Administration	<u>10,051,868</u>	<u>9,909,354</u>	<u>10,342,307</u>	<u>10,821,868</u>	<u>11,440,422</u>
SUBTOTAL OPERATING BUDGET	\$62,355,093	\$67,102,288	\$ 61,736,343	\$ 64,208,529	\$ 68,698,631
Debt Service	4,083,170	3,812,266	3,862,879	3,391,122	3,382,890
Capital Projects	<u>5,088,549</u>	<u>8,493,417</u>	<u>11,335,952</u>	<u>5,881,754</u>	<u>7,332,952</u>
TOTAL COUNTY BUDGET	<u>\$71,526,812</u>	<u>\$79,407,971</u>	<u>\$ 76,935,174</u>	<u>\$ 73,481,405</u>	<u>\$ 79,414,473</u>

SCOTT COUNTY FY23 BUDGET REVIEW

<u>FY 20 ACTUAL</u>	<u>FY 21 ACTUAL</u>	<u>FY 22 ACTUAL</u>	<u>FY 23 BUDGET</u>	<u>FY 23 PROPOSED</u>
\$33,980,783	\$34,599,952	\$36,757,084	\$ 40,329,089	\$ 41,046,638
6,298,299	7,925,141	6,307,195	7,588,116	7,243,112
5,584,028	5,853,788	4,569,877	-	-
5,156,196	5,006,358	6,380,816	8,775,109	7,013,487
6,653,196	6,295,749	6,519,557	9,202,500	10,145,000
2,687,634	3,108,837	2,829,805	3,537,755	3,615,277
<u>12,044,237</u>	<u>12,582,267</u>	<u>12,940,340</u>	<u>15,018,636</u>	<u>15,446,777</u>
\$72,404,373	\$75,372,092	\$76,304,674	\$ 84,451,205	\$ 84,510,291
10,284,666	4,871,446	4,843,146	4,850,800	4,864,399
<u>12,249,983</u>	<u>13,261,145</u>	<u>11,447,092</u>	<u>30,066,500</u>	<u>33,721,070</u>
<u>\$94,939,022</u>	<u>\$93,504,683</u>	<u>\$92,594,912</u>	<u>\$119,368,505</u>	<u>\$123,095,760</u>

TEN YEAR APPROPRIATION SUMMARY COMPARISON



Public Safety continues to be the largest portion of the operating budget. Shifts have naturally occurred due to salary and benefit levels. Additionally capital services have increased over time due to courthouse renovations and patrol facility acquisition (FY 15 and 16), the West Lake Restoration (FY 19 - FY21), Secondary Road improvements in FY 20 and IT Infrastructure, SECC capital contribution in FY 21, and the ARPA and YJRC Projects in FY 23 and FY 24.

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY23 YTD	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	UNPROG NEEDS
APPROPRIATION SUMMARY											
Building & Grounds	\$ 1,369,695	\$ 6,856,854	\$ 20,957,500	\$ 6,142,800	\$ 21,712,740	\$ 13,816,070	\$ 1,467,000	\$ 3,647,000	\$ 2,175,000	\$ 2,823,800	\$ 71,830,000
Space Plan Utilization Project	337,078	5,117	-	-	-	-	-	-	-	-	46,800,000
Technology & Equipment Acquisition	780,985	1,647,484	2,330,000	710,978	1,977,500	3,269,000	2,312,500	702,500	3,102,500	702,500	13,969,500
Other Projects	60,000	30,000	1,650,000	30,000	50,000	1,650,000	50,000	50,000	50,000	50,000	-
SUBTOTAL GENERAL CIP	2,547,758	8,539,455	24,937,500	6,883,778	23,740,240	18,735,070	3,829,500	4,399,500	5,327,500	3,576,300	132,599,500
Conservation CIP Projects	1,794,516	1,436,609	2,904,000	1,018,418	2,926,750	3,621,000	2,816,000	2,540,000	1,330,000	1,550,000	9,015,000
Subtotal Projects Paid from General CIP Fund	4,342,274	9,976,064	27,841,500	7,902,196	26,666,990	22,356,070	6,645,500	6,939,500	6,657,500	5,126,300	141,614,500
Vehicle Acquisition Sub Fund	488,125	108,974	550,000	-	550,000	605,000	550,000	600,000	600,000	600,000	-
Bond Issuance Sub Fund	7,040,519	1,222,082	-	-	1,049,601	-	-	-	-	-	-
Secondary Roads Fund Equipment (operations function)	78,711	76,779	850,000	3,142	1,250,000	980,000	1,000,000	1,000,000	1,000,000	1,000,000	-
Secondary Roads Fund Construction Projects	1,390,228	139,972	1,675,000	179,614	2,575,614	10,760,000	1,250,000	1,650,000	400,000	1,735,000	-
Total All Capital Projects	\$ 13,339,857	\$ 11,523,871	\$ 30,916,500	\$ 8,084,952	\$ 32,092,205	\$ 34,701,070	\$ 9,445,500	\$ 10,189,500	\$ 8,657,500	\$ 8,461,300	\$ 141,614,500
REVENUE SUMMARY											
Gaming Taxes-Davenport	\$ 550,672	\$ 566,933	\$ 450,000	\$ 148,909	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
Gaming Taxes-Bettendorf	349,519	365,552	350,000	221,822	350,000	350,000	350,000	350,000	350,000	350,000	-
Interest Income	18,950	2,073	20,000	12,384	121,000	64,500	20,000	20,000	20,000	20,000	-
Interest Income- sub fund	-	16,474	-	-	42,200	22,500	-	-	-	-	-
State Grants & Reimbursements	8,749	404,896	7,000	-	7,000	5,000	5,000	5,000	5,000	5,000	-
Contributions From Local Entities	2,000	27,885	-	-	-	-	-	-	-	-	-
Sale of Assets	132,380	104,300	-	-	-	-	-	-	-	-	-
Sale of Assets - Sub Fund	-	86,065	-	-	152,600	85,000	70,000	70,000	70,000	70,000	-
DNR Reimbursement - Lost Grove Lake	2,973	-	-	-	30,000	30,000	30,000	30,000	30,000	30,000	-
Charges for Services- Transfer from General Fund	-	-	-	-	-	-	-	-	-	-	-
Community Contribution - Assessment Center	-	-	1,600,000	-	-	1,600,000	-	-	-	-	-
Contribution from SECC	-	-	-	-	-	-	140,000	-	-	-	-
Rent	-	-	-	-	-	90,000	-	-	-	-	-
Miscellaneous (donations, refunds)	28,622	66,263	-	-	-	-	-	-	-	-	-
Miscellaneous (donations, refunds) - Sub Fund	-	32,645	-	-	6,620	-	-	-	-	-	-

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY23 YTD	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	UNPROG NEEDS
Transfers		-									
From General Basic Fund - Cons	1,000,000	1,000,000	1,000,000	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-
From General Basic Fund - Budget Savings / Special	1,928,998	7,140,973	1,090,000	-	6,393,591	3,500,000	-	1,700,000	2,000,000	1,500,000	-
From General Basic Fund - Restricted	-	-	-	-	115,000	125,000	-	-	-	-	-
From General Basic Fund - Budget Savings /											
Conservation	-	300,000	300,000	-	300,000	300,000	300,000	300,000	300,000	300,000	-
From General Basic Fund - Tax Levy	1,970,000	1,970,000	1,970,000	-	1,970,000	1,970,000	1,970,000	1,970,000	1,970,000	1,970,000	-
From General Basic Fund - Tax Levy	-	-	1,126,600	-	1,676,600	1,501,600	1,126,600	-	-	-	-
From ARPA Grant Fund - Reallocated Capital	-	-	-	-	5,325,000	-	-	-	-	-	-
From ARPA Grant Fund - YJRC	-	-	7,250,000	-	-	-	-	-	-	-	-
From ARPA Grant Fund - COOP / COG	-	-	2,750,000	-	3,750,000	-	-	-	-	-	-
From ARPA Grant Fund - Jail	-	-	1,000,000	-	-	-	-	-	-	-	-
From ARPA Grant Fund - Admin HVAC	-	-	150,000	-	2,850,000	150,000	-	-	-	-	-
From ARPA Grant Fund - Davenport West Locust Sewer	-	-	-	-	-	-	-	-	-	-	-
Connectivity	-	-	1,600,000	-	-	1,600,000	-	-	-	-	-
From ARPA Grant Fund - Conservation Trails	-	-	400,000	-	400,000	800,000	800,000	-	-	-	-
From ARPA Grant Fund - Conservation Sewer	-	-	400,000	-	400,000	800,000	800,000	-	-	-	-
From Recorder's Record Mgmt. Fund	25,000	25,000	25,000	-	25,000	25,000	25,000	25,000	25,000	25,000	-
From / To Conservation Reserves	141,112	(163,115)	804,000	-	641,750	721,000	(84,000)	1,240,000	30,000	-	-
Total Revenues	\$ 6,158,975	\$ 11,945,944	\$ 22,292,600	\$ 383,115	\$ 26,056,361	\$ 15,239,600	\$ 7,052,600	\$ 7,210,000	\$ 6,300,000	\$ 5,770,000	\$ -
<i>CIP Fund revenues over (under) expend</i>	<i>1,816,701</i>	<i>1,969,880</i>	<i>(5,548,900)</i>	<i>(7,519,081)</i>	<i>(610,629)</i>	<i>(7,116,470)</i>	<i>407,100</i>	<i>270,500</i>	<i>(357,500)</i>	<i>643,700</i>	
Vehicle Replacement Sub Fund											
REVENUE SUMMARY											
Interest Income	(61)	(479)	2,000	-	3,900	2,000	2,000	2,000	2,000	2,000	-
Sale of Assets	31,976	39,943	25,000	-	-	25,000	25,000	25,000	25,000	25,000	-
Transfers											
From ARPA Fund - LOST REVENUE	-	-	-	-	550,000	375,000	-	-	-	-	-
From General Basic Fund - Tax Levy	400,000	325,000	550,000	-	-	-	550,000	600,000	600,000	600,000	-
Total Revenues	431,915	364,464	577,000	-	553,900	402,000	577,000	627,000	627,000	627,000	-
Expenditures	488,125	108,974	550,000	-	550,000	605,000	550,000	600,000	600,000	600,000	-
<i>Vehicle Replacement revenues over expenditures</i>	<i>(56,211)</i>	<i>255,490</i>	<i>27,000</i>	<i>-</i>	<i>3,900</i>	<i>(203,000)</i>	<i>27,000</i>	<i>27,000</i>	<i>27,000</i>	<i>27,000</i>	<i>-</i>
Bond Issuance Sub Fund											
Revenue Summary											
Proceeds on Bonds issued	-	-	-	-	-	-	-	-	-	-	-
Interest Income	19,915	2,157	-	-	26,100	-	-	-	-	-	-
Total Revenues	19,915	2,157	-	-	26,100	-	-	-	-	-	-
Expenditures - Capital Contributions SECC	7,040,519	1,222,082	-	-	1,049,601	-	-	-	-	-	-
Bond Issuance Fund revenues over expenditures	(7,020,604)	(1,219,925)	-	-	(1,023,501)	-	-	-	-	-	-
CIP FUND BALANCE RECAP											
Beginning Fund Balance	\$ 5,710,702	\$ 7,278,277	\$ 7,972,949	\$ 9,112,973	\$ 9,112,973	\$ 8,277,544	\$ 1,023,574	\$ 1,330,674	\$ 1,501,174	\$ 1,043,674	\$ -
Net Transfers of Revenues to Subfunds	(249,126)	(135,184)	-	-	(224,800)	(137,500)	(100,000)	(100,000)	(100,000)	(100,000)	-
Increase (decrease)	1,816,701	1,969,880	(5,548,900)	(7,519,081)	(610,629)	(7,116,470)	407,100	270,500	(357,500)	643,700	-
Ending Net CIP Fund Balance	7,278,277	9,112,973	2,424,049	1,593,892	8,277,544	1,023,574	1,330,674	1,501,174	1,043,674	1,587,374	-
Vehicle Replacement Fund Balance	90,518	346,008	119,518	346,008	349,908	146,908	173,908	200,908	227,908	254,908	-
Bond Issuance Fund	2,243,426	1,023,501	-	1,023,501	-	-	-	-	-	-	-
Conservation CIP Fund Balance	1,143,490	1,295,303	214,139	1,295,303	908,753	512,153	652,153	142,153	172,153	-	-
Conservation Equipment Fund Balance	989,841	1,136,327	721,841	1,136,327	1,105,927	919,027	963,027	333,027	403,027	-	-
Ending Gross CIP Fund Balance	\$ 11,745,552	\$ 12,914,112	\$ 3,479,547	\$ 5,395,031	\$ 10,642,132	\$ 2,601,662	\$ 3,119,762	\$ 2,177,262	\$ 1,846,762	\$ 1,842,282	\$ -

APPROPRIATION DETAIL INFORMATION

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY23 YTD	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	UNPROG NEEDS
A. Bldg and Grounds											
A.1 Courthouse											
CH General Remodeling / Replacement	\$ 21,367	\$ 24,297	\$ 47,500	\$ 12,475	\$ 47,500	\$ 47,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
CH HVAC Recommissioning/Controls	-	-	-	-	-	-	-	-	-	-	500,000
CH Switch over from boiler to forced air	-	-	-	-	-	-	-	-	-	-	750,000
CH Bi-Directional Amplifier	-	-	20,000	-	110,000	-	-	-	-	-	-
CH Cooling Tower Ground and Roof	-	-	-	-	-	-	100,000	-	-	-	900,000
CH Attorney Office Expansion	116,895	695,214	-	-	-	-	-	-	-	-	-
CH Storage Space Conversion to IT Office	-	-	-	-	-	-	-	-	-	780,000	580,000
CH Water Heater Replacement	-	-	-	-	-	-	-	-	40,000	-	-
CH UPS Replacement	-	-	-	-	-	-	200,000	-	-	-	-
CH Public Safety Dispatch Backup HVAC	-	-	-	-	-	-	-	-	-	-	70,000
CH Stairwell Retreads	37,519	11,581	-	-	-	-	-	-	-	-	-
TOTAL COURTHOUSE	175,781	731,092	67,500	12,475	157,500	47,500	350,000	50,000	90,000	830,000	2,800,000
A.2 Jail											
JL General Remodeling/Replacement	66,816	43,127	47,500	3,864	47,500	47,500	50,000	50,000	50,000	50,000	-
JL Carpet	19,424	-	-	-	-	-	-	-	-	-	-
JL Security System Replacement	1,085	5,863	30,000	-	25,000	30,000	30,000	30,000	30,000	30,000	2,500,000
JL Camera update	-	-	-	-	-	300,000	300,000	-	-	-	-
JL UPS Replacement	-	-	120,000	-	8,000	112,000	-	-	-	-	-
JL Bi-Directional Amplifier	-	-	30,000	-	-	-	-	-	-	-	-
JL HVAC Replacement & Controls	5,681	324,700	-	6,958	-	-	-	-	500,000	-	500,000
JL Support Elevators	-	-	-	-	-	-	-	-	-	-	700,000
JL Jail Expansion / Renovation Long Term	-	-	-	-	-	-	-	-	-	-	45,000,000
JL Jail Expansion / Renovation Short Term	-	-	1,000,000	-	-	-	-	-	-	-	8,000,000
JL PLC Replacement & Syntinel Control System	-	6,963	-	14,867	-	145,000	-	-	2,000,000	-	-
TOTAL JAIL	93,006	380,653	1,227,500	25,689	80,500	634,500	380,000	2,080,000	580,000	80,000	56,700,000
A.3 Eldridge Warehouse											
EW General Remodeling/Replacement	-	286	-	-	45,000	40,000	40,000	40,000	40,000	40,000	-
EW IT IDF Room	-	-	-	-	-	-	-	-	-	140,000	-
EW Relocate Warehouse	-	4,761,126	-	261,115	300,000	-	-	-	-	-	-
EW General Remodeling	-	-	-	-	-	-	-	-	-	-	-
TOTAL ELDRIDGE BUILDING	-	4,761,412	-	261,115	345,000	40,000	40,000	40,000	40,000	180,000	-
A.4 Juvenile / YJRC / Annex											
JDC General Remodeling/Replacement	9,903	491	20,000	-	20,000	20,000	15,000	15,000	15,000	15,000	-
JDC PLC Replacement & Syntinel Control System (Commander)	-	-	18,000	16,970	18,000	-	-	-	-	-	-
JDC Security Systems Replacement	-	1,895	25,000	-	25,000	25,000	25,000	25,000	25,000	25,000	60,000
JDC Roof Replacement	-	-	-	-	-	-	-	-	-	-	175,000
JDC Public Safety Radios	15,237	-	-	-	-	-	-	-	-	-	-
JDC Fire Panel System Replacement	-	-	-	-	15,000	-	-	-	-	-	-
YJRC Assessment Center	-	-	1,700,000	-	1,600,000	-	-	-	-	-	-
YJRC Facility Expansion	-	803,979	13,500,000	2,952,032	12,533,740	12,387,570	-	-	-	-	-
YJRC Boiler Replacement	-	-	-	-	-	-	20,000	-	-	-	-
TOTAL Juvenile Detention Center	25,140	806,365	15,263,000	2,969,002	14,211,740	12,432,570	60,000	40,000	40,000	40,000	235,000

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY23 YTD	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	UNPROG NEEDS
A.5 Admin Center											
AC Remodeling/Redecorating	45,463	46,353	47,500	17,465	47,500	47,500	50,000	50,000	50,000	50,000	-
AC Boiler Replacement	-	-	-	-	-	-	-	-	-	1,000,000	-
AC ADA Improvements	-	-	-	-	-	-	-	-	-	91,800	-
AC HVAC Controls & System	-	-	-	-	-	-	-	-	300,000	-	1,000,000
AC AHU Replacement	-	-	120,000	2,807,400	2,850,000	150,000	-	-	-	-	1,750,000
AC Bi-Directional Amplifier	-	4,932	40,000	38,402	120,000	-	-	-	-	-	-
AC Carpet Replacement	-	-	-	-	-	-	50,000	140,000	130,000	-	-
AC Window Replacement and Recladding	979,408	2,138	-	-	-	-	-	-	-	-	-
AC Admin., HR, FSS Renovation	-	25,660	65,000	6,178	100,000	-	-	-	-	-	-
AC 3rd & 4th Floor Breakrooms	4,339	-	-	-	-	-	-	-	-	-	-
AC Auditor Recorder Plat Room/ Vault Room / Renovation	-	-	155,000	-	-	-	-	240,000	240,000	-	-
AC Relocate Planning and Development	-	-	-	-	-	-	-	-	-	-	200,000
AC Treasurer Station Remodel	11,270	32,536	40,000	-	-	-	-	-	-	-	-
AC Dock and Stairs Repair	-	-	-	-	18,000	-	-	-	-	-	-
AC Security Enhancements	14,211	52,280	32,000	1,900	2,500	65,000	115,000	20,000	15,000	175,000	1,045,000
AC Fire Alarm Panel Replacement	-	-	-	-	-	-	-	-	-	200,000	-
AC Tuckpoint Repair	-	-	-	-	-	-	-	-	-	-	200,000
TOTAL ADMINISTRATIVE CENTER	1,054,691	163,899	499,500	2,871,345	3,138,000	262,500	215,000	450,000	735,000	1,516,800	4,195,000
A.6 Downtown Storage Bldg											
DSB General Remodeling/Replacement	-	-	15,000	-	15,000	15,000	15,000	15,000	15,000	15,000	-
TOTAL DOWNTOWN STORAGE BUILDING	-	-	15,000	-	15,000	15,000	15,000	15,000	15,000	15,000	-
A.7 902 W. Fourth St.											
902 General Remodeling/Replacement	-	-	-	-	-	22,000	15,000	15,000	15,000	15,000	-
TOTAL DOWNTOWN STORAGE BUILDING	-	-	-	-	-	22,000	15,000	15,000	15,000	15,000	-
A.8 Sheriff Patrol											
SP General Remodeling/ Replacement	-	5,712	15,000	-	15,000	15,000	15,000	15,000	15,000	15,000	-
SP Shooting Range	-	-	250,000	-	-	250,000	250,000	-	-	-	-
SP Training Room	-	-	-	-	-	-	-	-	-	-	1,000,000
TOTAL SHERIFF PATROL BUILDING	-	5,712	265,000	-	15,000	265,000	265,000	15,000	15,000	15,000	1,000,000
A.9 Other Bldg/Grounds											
OB Miscellaneous Landscaping	7,709	699	25,000	1,609	10,000	15,000	30,000	30,000	20,000	20,000	-
OB Regulatory Compliance Cost	5,351	7,022	15,000	1,566	10,000	15,000	17,000	17,000	17,000	17,000	-
OB Parking Lot Repair/Maintenance	8,017	-	20,000	-	10,000	15,000	20,000	20,000	20,000	20,000	-
OB Sidewalk Repair/Maintenance	-	-	20,000	-	10,000	15,000	25,000	15,000	15,000	15,000	-
OB Parking	-	-	-	-	-	-	-	-	-	-	3,400,000
EE FSS - Energy Incentive Program	-	-	20,000	-	-	-	-	-	-	-	-
OB UPS Replacement	-	-	20,000	-	10,000	15,000	20,000	20,000	20,000	20,000	-
OB Downtown Streetscape (trees, lighting, plantings)	-	-	-	-	-	-	-	-	513,000	-	-
OB Downtown Lot	-	-	-	-	-	22,000	15,000	15,000	15,000	15,000	-
OB Garage Storage	-	-	-	-	-	-	-	25,000	25,000	25,000	-
OB Wapsi - Tower	-	-	-	-	100,000	-	-	-	-	-	-
OB Annex Renovation	-	-	-	-	-	-	-	-	-	-	3,500,000
OB COOP - COG Training Center	-	-	3,500,000	-	3,600,000	-	-	-	-	-	-
OB Convert Annex	-	-	-	-	-	-	-	800,000	-	-	-
TOTAL OTHER B & G	21,077	7,721	3,620,000	3,175	3,750,000	97,000	127,000	942,000	645,000	132,000	6,900,000
TOTAL BUILDING & GROUNDS	1,369,695	6,856,854	20,957,500	6,142,800	21,712,740	13,816,070	1,467,000	3,647,000	2,175,000	2,823,800	71,830,000

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY23 YTD	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	UNPROG NEEDS
B. Space Utilization Master Plan											
Land Acquisition	337,078	5,117	-	-	-	-	-	-	-	-	-
Courthouse Long Range	-	-	-	-	-	-	-	-	-	-	46,800,000
TOTAL SPACE UTILIZATION MASTER PLAN	337,078	5,117	-	-	-	-	-	-	-	-	46,800,000
C.1 Technology & Equipment Annual											
EE IT-Remote Sites WANS	4,027	1,500	20,000	-	10,000	10,000	20,000	20,000	20,000	20,000	200,000
EE IT-Edge Devices - Network Access Layer	-	-	20,000	2,975	10,000	10,000	20,000	20,000	20,000	20,000	250,000
EE IT-Premise Wiring	-	298	15,000	2,163	10,000	10,000	15,000	15,000	15,000	15,000	-
EE IT-Web Site Development	-	-	25,000	-	5,000	5,000	25,000	25,000	25,000	25,000	-
EE IT-CCTV Camera Equipment	28,697	21,588	17,500	606,168	641,500	25,000	25,000	25,000	25,000	25,000	2,000,000
EE IT-MFP Replacements	26,969	14,533	52,500	14,440	35,000	35,000	52,500	52,500	52,500	52,500	-
EE IT-PC's/Printers - Component Support	67,973	80,778	75,000	19,230	65,000	65,000	75,000	75,000	75,000	75,000	-
EE IT-Replace Monitors	4,888	5,420	10,000	2,092	8,000	8,000	10,000	10,000	10,000	10,000	-
EE IT-Software Licenses(windows software)	25,171	-	45,000	43	15,000	25,000	45,000	45,000	45,000	45,000	-
EE IT-Tape Backup Equipment	-	-	15,000	-	15,000	15,000	15,000	15,000	15,000	15,000	-
EE Sher-Vehicle Auxiliary Equipment	170,891	228,997	300,000	46,614	200,000	300,000	250,000	145,000	145,000	145,000	-
EE IT-Phone System Upgrade/Repl	6,976	14,941	10,000	209	20,000	500,000	10,000	10,000	10,000	10,000	-
EE IT-GIS Equipment	25,415	21,150	25,000	1,250	18,000	18,000	25,000	25,000	25,000	25,000	-
EE IT-Enterprise Notification Solution (Crisis Communications)	-	-	15,000	-	13,000	13,000	25,000	25,000	25,000	25,000	-
EE Rec-ECM Recorder's office	102,646	22,084	50,000	-	175,000	25,000	25,000	25,000	25,000	25,000	-
EE IT-Electronic Content Mgt.	16,377	28,434	75,000	-	30,000	75,000	75,000	75,000	75,000	75,000	-
TOTAL TECHNOLOGY & EQUIP ANNUAL	480,030	439,723	770,000	695,186	1,270,500	1,139,000	712,500	607,500	607,500	607,500	2,450,000

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY23 YTD	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	UNPROG NEEDS
C.2 Technology & Equipment Acquisition Non Routine											
EE Attorney's Office Case / Management	-	-	-	-	-	-	-	-	2,000,000	-	-
EE Administration - ERP / Finance	-	-	-	-	-	-	-	-	-	-	3,000,000
EE Administration -Time clocks	-	-	-	-	-	-	-	-	-	-	750,000
EE Auditor-Election Equip	-	52,520	-	-	-	-	-	-	-	-	1,000,000
EE Auditor-MODUS Election Management	-	-	-	-	25,000	20,000	20,000	20,000	20,000	20,000	-
EE Auditor-Election Equip / Transport and Storage	-	-	-	-	-	-	-	-	-	-	140,000
EE Auditor-Poll Book / Tablet Replacement - Laser Printers	-	-	-	-	-	300,000	-	-	-	-	150,000
EE Auditor-Digitize Transfer and Plat Books	-	-	100,000	-	100,000	100,000	-	-	-	-	-
EE FSS- Grounds Equipment	39,912	-	-	-	25,000	-	-	-	-	-	-
EE FSS-COVID Response Equipment	-	-	-	-	-	-	-	-	-	-	-
EE IT-Laptops / Tablets	-	12,832	350,000	-	350,000	-	-	-	-	-	300,000
EE IT-Vaccine Management Software	-	-	-	-	-	-	-	-	-	-	-
EE Sher / Conservation-Mobile Data Computers (MDC)	-	7,748	-	-	-	400,000	-	-	-	-	500,000
EE Sher / Conservation-Mobile Router	-	-	-	-	-	-	220,000	-	-	-	320,000
EE IT-Servers	-	-	-	-	-	-	400,000	-	-	-	400,000
EE IT-Storage - Video	-	-	600,000	-	-	-	-	-	-	-	-
EE IT-Storage - Enterprise	-	73,111	-	-	-	-	750,000	-	-	-	750,000
EE IT-GIS (Aerial Photos)	-	-	60,000	-	-	60,000	60,000	-	-	-	150,000
EE TR-Qmatic printer / floor	40,138	-	-	-	-	-	-	-	-	-	-
EE Sher-Jail Equipment	-	35,785	-	-	-	-	-	-	-	-	-
EE Sher-Full Body Security Screening	624	-	-	-	-	-	-	-	-	-	-
EE Sher / Conservation-Body Camera Project	-	-	-	-	-	550,000	-	-	-	-	400,000
EE Sher-Guns/Masks/Helmet Shields Riot	-	-	-	-	-	-	-	-	-	-	17,000
EE Sher-Rifles	-	-	-	-	-	-	-	-	-	-	107,500
EE Sher - Jail Inmate Visit Recording System	133,085	-	-	-	-	-	-	-	-	-	-
EE Adm-Board Room Recording	64,761	24,157	-	1,000	-	-	-	-	-	-	-
EE Adm-Meeting Management	-	-	-	-	-	-	-	-	-	-	100,000
EE Hth-Immunization Refrig. / Freezer	13,516	-	-	-	7,000	-	-	-	-	-	-
EE IT-Desktop Replacements	-	-	-	-	-	-	-	-	400,000	-	400,000
EE IT-Enterprise Desktop/App Virtualization upgrade	-	-	-	-	-	-	-	-	-	-	95,000
EE IT-Cybersecurity	-	-	150,000	-	-	150,000	150,000	75,000	75,000	75,000	-
EE IT-Technology Assessment	-	-	-	-	100,000	-	-	-	-	-	-
EE IT-Network Core / Distribution - reimbursable	-	220,000	-	-	-	-	-	-	-	-	-
EE IT-Network Core / Distribution	-	781,608	-	-	-	-	-	-	-	-	2,000,000
EE IT-Website Upgrade to Drupal 8/ Accessibility	5,127	-	150,000	-	50,000	150,000	-	-	-	-	-
EE IT-Back-up and Restore System Upgrade	-	-	-	-	-	-	-	-	-	-	400,000
EE P&D-Community Development Software - Permitting and Inspections	-	-	150,000	14,792	50,000	400,000	-	-	-	-	-
EE Sher-PDA for Jail	-	-	-	-	-	-	-	-	-	-	40,000
EE Sher-Jail Management	-	-	-	-	-	-	-	-	-	-	500,000
EE Sher-Softcode Civil Service Civil Process System	3,792	-	-	-	-	-	-	-	-	-	-
TOTAL TECHNOLOGY & EQUIP NON-ROUTINE	300,955	1,207,761	1,560,000	15,792	707,000	2,130,000	1,600,000	95,000	2,495,000	95,000	11,519,500
TOTAL TECHNOLOGY	780,985	1,647,484	2,330,000	710,978	1,977,500	3,269,000	2,312,500	702,500	3,102,500	702,500	13,969,500
D. Other Projects											
OP Capital Contribution General	-	-	-	-	-	-	-	-	-	-	-
OP NW Dav Industrial Park Rail Spur	60,000	-	-	-	-	-	-	-	-	-	-
OP Davenport West Locust Sewer Connectivity	-	-	1,600,000	-	-	1,600,000	-	-	-	-	-
OP MLK Park / CAT Funding	-	-	-	-	20,000	-	-	-	-	-	-
OP Nahant Marsh / CAT Funding	-	30,000	30,000	30,000	30,000	40,000	-	-	-	-	-
OP City of Bettendorf /CAT Funding	-	-	-	-	-	10,000	40,000	-	-	-	-
OP Trail /CAT Funding	-	-	20,000	-	-	-	10,000	50,000	50,000	50,000	-
Total Other Projects	60,000	30,000	1,650,000	30,000	50,000	1,650,000	50,000	50,000	50,000	50,000	-
Grand Total	\$ 2,547,758	\$ 8,539,455	\$ 24,937,500	\$ 6,883,778	\$ 23,740,240	\$ 18,735,070	\$ 3,829,500	\$ 4,399,500	\$ 5,327,500	\$ 3,576,300	\$ 132,599,500

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

	FY22 ACTUAL	FY23 BUDGET	FY23 YTD	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	UNPROG NEEDS
F. Conservation Projects										
Scott County Park										
SCP-Cabin Construction	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCP-Campground Design & Construction	22,359	-	73,125	73,000	-	-	-	-	-	-
SCP - Inchahias Campground	-	-	-	-	-	-	10,000	70,000	800,000	-
SCP-Pool and Aquatic Ctr Renov	14,523	40,000	17,973	40,000	50,000	50,000	50,000	50,000	50,000	50,000
SCP - Pool Liner	-	-	-	-	600,000	-	-	-	-	-
SCP-Car Wash Bay	-	-	6,197	-	-	-	-	-	-	-
SCP-Trails, Roads & Parking Lot Resurfacing	68,253	360,000	-	650,000	-	70,000	700,000	-	50,000	1,200,000
SCP-Storage Barn	-	-	-	-	-	-	-	-	-	-
SCP-Pioneer Village Renov	48,651	200,000	-	-	250,000	50,000	-	-	-	-
SCP-Cody Lake Shelter Replacement	-	-	-	-	-	-	-	-	-	150,000
SCP-Cody Lake Renovation	-	-	-	-	-	-	-	-	-	100,000
SCP-Shelter	-	-	-	-	15,000	150,000	-	-	-	-
SCP-Outhouse Replacement	-	-	-	-	-	-	-	-	-	-
SCP-Playground	-	-	-	-	100,000	100,000	-	-	-	100,000
Scott County Park Sub-total	153,786	600,000	97,295	803,000	1,015,000	420,000	760,000	120,000	900,000	1,600,000
Westlake Park										
WLP-Lodge Design & Construction	-	800,000	-	-	-	-	-	-	-	-
WLP-Four Season Shelter	-	-	-	-	-	-	-	10,000	-	-
WLP-Shelters	-	-	-	-	15,000	150,000	-	-	-	1,585,000
WLP-Campground - Park Terrace	-	-	-	-	10,000	70,000	800,000	-	-	-
WLP-Park Road Repair	-	-	-	-	-	-	-	-	-	430,000
WLP-Playgrounds	-	100,000	-	150,000	-	-	100,000	-	-	-
WLP-Lake Restoration	485,576	-	-	-	-	-	-	-	-	-
WLP-Lake Canyada Dam Restoration	31,588	-	-	-	-	-	-	-	-	-
WLP-ADA Fishing Piers	66,433	-	-	125,000	-	-	-	-	-	-
WLP-Beach Improvements	81,602	-	50,997	45,000	-	-	-	-	-	300,000
WLP-Trails, Roads & Parking Lot Resurfacing	-	-	96,259	96,250	-	-	80,000	800,000	-	900,000
WLP-Campground Site Paving	-	250,000	-	-	-	-	-	-	-	500,000
Westlake Park Sub-total	665,199	1,150,000	147,256	416,250	25,000	220,000	980,000	810,000	-	3,715,000
Wapsi Center										
REAP	1,000	-	-	115,000	-	-	-	-	-	-
Wapsi Ed Center Development - Lorenzen Funding	83,682	-	294,848	360,000	-	-	-	-	-	1,000,000
Wapsi Center Sub-total	84,682	-	294,848	475,000	-	-	-	-	-	1,000,000
Buffalo Shores - Restoration - Flood	297,676	-	-	-	-	-	-	-	250,000	-
Buffalo Shores Septic System	-	-	2,443	2,500	-	-	-	-	-	-
Buffalo Shores Sub-total	297,676	-	2,443	2,500	-	-	-	-	250,000	-

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

	FY22 ACTUAL	FY23 BUDGET	FY23 YTD	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	UNPROG NEEDS
Other Locations										
Land Acquisition / Park Expansion	-	-	-	-	-	-	-	-	-	2,000,000
Renewable Energy Projects	-	-	28,350	-	-	-	-	-	-	700,000
Entrance Signage - all parks	-	-	-	-	-	100,000	-	-	-	-
ARPA Projects - Conservation Trails	-	400,000	-	400,000	800,000	800,000	-	-	-	-
ARPA Projects - Conservation Water	-	400,000	-	400,000	800,000	800,000	-	-	-	-
ARPA Projects- Water & Trail Engineering Cost	-	-	12,350	80,000	300,000	20,000	-	-	-	-
Shed Engineering	-	-	-	-	-	30,000	400,000	-	-	-
Vehicles and Small Equipment	151,132	282,000	379,104	300,000	581,000	326,000	300,000	300,000	300,000	-
Tech & Equip - Other Equip	26,467	22,000	13,849	-	-	-	-	-	-	-
Misc Donation	-	-	5,402	-	-	-	-	-	-	-
LyondellBasell	-	-	6,290	-	-	-	-	-	-	-
Park Maintenance - General All Park	21,877	50,000	31,233	50,000	100,000	100,000	100,000	100,000	100,000	-
Park Building Maintenance	35,790	-	-	-	-	-	-	-	-	-
Other Locations Sub-total	235,266	1,154,000	476,577	1,230,000	2,581,000	2,176,000	800,000	400,000	400,000	2,700,000
F. Conservation Projects Total	\$ 1,436,609	\$ 2,904,000	\$ 1,018,418	\$ 2,926,750	\$ 3,621,000	\$ 2,816,000	\$ 2,540,000	\$ 1,330,000	\$ 1,550,000	\$ 9,015,000
County Levy Contribution	1,000,000	1,000,000	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-
Prior Year General Fund balance assignment estimate	167,949	300,000	-	300,000	300,000	300,000	300,000	300,000	300,000	-
ARPA Funding	-	800,000	-	800,000	1,600,000	1,600,000	-	-	-	-
Borrow from County Capital	-	-	-	-	-	-	-	-	-	-
West Lake Restoration Contribution (12.5%)	-	-	-	-	-	-	-	-	-	-
County CIP Fund Balance Contribution	-	-	-	-	-	-	-	-	-	-
County CIP Contribution	1,167,949	2,100,000	-	2,100,000	2,900,000	2,900,000	1,300,000	1,300,000	1,300,000	-
Conservation CIP Fund Balance Contribution	58,740	804,000	-	441,750	440,000	(110,000)	1,240,000	30,000	250,000	-
Conservation Equipment Fund Balance	-	-	-	200,000	281,000	26,000	-	-	-	-
Capital Fund Outside Funding (Grants / Sale of Assets)	2,000	-	-	70,000	-	-	-	-	-	-
General Fund Restriction (REAP / Donations / Grants)	207,920	-	-	115,000	-	-	-	-	-	-
Conservation Equity Contributions	268,660	804,000	-	826,750	721,000	(84,000)	1,240,000	30,000	250,000	-
Total Funding	\$ 1,436,609	\$ 2,904,000	\$ -	\$ 2,926,750	\$ 3,621,000	\$ 2,816,000	\$ 2,540,000	\$ 1,330,000	\$ 1,550,000	\$ -

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN

Roads Project #	Description	FY21 ACTUAL	FY22 ACTUAL	FY23 PLAN	FY24 BUDGET		FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	Unmet Needs	Approximate Letting Date
					FY23 YEAR-TO-DATE	FY23 ESTIMATE							
G. Secondary Roads Projects													
L-519	Bridge Replacement 4E Sheridan (140th Ave)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	N/A
L-320	Bridge Replacement 27H LeClaire	398,998	-	-	-	-	-	-	-	-	-	-	April 2019
L-319	Bridge Replacement 7 Princeton	-	-	-	-	-	-	-	-	-	-	-	June 2019
L-420	Bridge Replacement 17C Sheridan	-	-	-	-	-	-	-	-	-	-	-	June 2019
L-418	^ Bridge Replacement 33H Liberty	468,559	900	-	4,893	4,893	-	-	-	-	-	-	September 2020
L-1020	Edge Drain F58 (200th St)	432,158	-	-	-	-	-	-	-	-	-	-	February 2020
L-223	Bridge Replacement 8A Butler	-	-	-	-	-	-	-	-	-	-	-	December 2019
L-120	Various Large Culvert Replacements	-	-	-	-	-	-	-	-	-	-	-	N/A
L-520	Culvert Replacement 7C Blue Grass	-	86,306	-	179,614	179,614	-	-	-	-	-	-	February 2021
L-620	HMA Resurfacing Slopertown Rd	-	-	-	-	-	-	-	-	-	-	-	June 2019
L-720	HMA Resurfacing Cadda Rd	-	-	-	-	-	-	-	-	-	-	-	June 2019
L-220	^ HMA Resurfacing F45 (Princeton Rd-FM)	280,816	941,874	-	-	-	-	-	-	-	-	-	February 2021
L-821	Y48 & 112th Ave at Hwy 61 Intersection Improvements	-	-	-	-	615,000	-	-	-	-	-	-	April 2022
L-221	Bridge Repair 9 Winfield	21,901	53,666	-	-	-	-	-	-	-	-	-	N/A
L-421	HMA Resurfacing 290 St	537,171	-	-	-	-	-	-	-	-	-	-	June 2020
L-323	^ Bridge Replacement 7F Princeton	440,331	13,568	-	-	-	-	-	-	-	-	-	April 2020
L-321	^ Bridge Replacement 9 Cleona (BRS)	626,913	-	-	9,893	9,893	-	-	-	-	-	-	September 2020
L-322	^ Culvert Replacement 6 Blue Grass	-	575,437	-	-	-	-	-	-	-	-	-	April 2020
L-723	Bridge Replacement 7G Princeton	-	-	-	-	800,000	-	-	-	-	-	-	March 2023
L-922	^ HMA Resurfacing F33 (Bluff Road)	-	-	-	1,952,038	1,982,038	-	-	-	-	-	-	April 2022
L-1022	^ HMA Resurfacing Z30 (Wells Ferry Rd)	-	-	-	-	1,500,000	-	-	-	-	-	-	April 2022
L-1122	Intersection Safety Improvements-Y40 & Hwy 130	-	-	-	-	76,000	-	-	-	-	-	-	May 2022
L-522	^ HMA Resurfacing F58(69) (200th St-STP)	-	-	4,700,000	-	4,700,000	-	-	-	-	-	-	December 2022
L-422	HMA Resurfacing Utah Ave	-	-	770,000	-	-	-	-	-	-	-	-	June 2022
L-820	HMA Resurfacing 130th St (Chapel Hill Rd)	-	-	605,000	-	605,000	-	-	-	-	-	-	June 2022
L-722	HMA Resurfacing 145th Street	-	-	125,000	-	125,000	-	-	-	-	-	-	June 2022
L-823	HMA Resurfacing 115th Ave (Peter Pan Rd)	-	-	175,000	-	175,000	-	-	-	-	-	-	June 2022
L-622	^ Bridge Replacement 31 DeWitt (SBRFM or SWAP-HBP)	-	-	-	-	-	1,750,000	-	-	-	-	-	February 2024
L-1120	^ Bridge Replacement 8C Pleasant Valley (STP)	-	-	-	-	-	1,050,000	-	-	-	-	-	February 2024
L-423	^ Bridge Replacement 6 Pleasant Valley	-	-	-	-	-	1,050,000	-	-	-	-	-	February 2024
L-824	PCC Reconstruction Mt. Joy	-	-	-	-	-	6,500,000	-	-	-	-	-	February 2024
L-924	PCC Reconstruction Park View	-	-	-	-	-	3,500,000	500,000	-	-	-	-	February 2024
L-623	HMA Resurfacing Pumpkin Patch Rd	-	-	-	-	-	760,000	-	-	-	-	-	June 2023
L-415	^ HMA Resurfacing Territorial Rd (F51-FM)	-	-	-	-	-	-	3,100,000	-	-	-	-	February 2025
L-719	^ Bridge Replacement 3C Liberty	-	-	-	-	-	-	400,000	-	-	-	-	February 2025
L-425	HMA Resurfacing Criswell	-	-	-	-	-	-	750,000	-	-	-	-	October 2023
L-224	^ Bridge Replacement 22F Liberty	-	-	-	-	-	-	-	400,000	-	-	-	February 2026
L-524	Culvert Replacement 4A Sheridan	-	-	-	-	-	-	-	250,000	-	-	-	June 2025
L-325	^ HMA Resurfacing F45 (180th Ave to 210th Ave)	-	-	-	-	-	-	-	3,600,000	-	-	-	February 2026
L-324	HMA Resurfacing 275th Street	-	-	-	-	-	-	-	1,400,000	-	-	-	June 2025

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN

Roads Project #	Description	FY21 ACTUAL	FY22 ACTUAL	FY23 PLAN	FY24 BUDGET		FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	Unmet Needs	Approximate Letting Date
					FY23 YEAR-TO-DATE	FY23 ESTIMATE							
L-225	^ Culvert Replacement 13K Butler	-	-	-	-	-	-	-	-	600,000	-	-	February 2027
L-227	^ HMA Resurfacing Y52	-	-	-	-	-	-	-	-	2,700,000	-	-	February 2027
L-328	HMA Resurfacing 278th Ave (Pineo Grove)	-	-	-	-	-	-	-	-	400,000	-	-	June 2026
L-128	Bridge Replacement 10E Liberty	-	-	-	-	-	-	-	-	-	250,000	-	June 2027
L-228	^ HMA Resurfacing Z30 (205th St to 260th St)	-	-	-	-	-	-	-	-	-	3,300,000	-	February 2028
L-127	HMA Resurfacing 210th St	-	-	-	-	-	-	-	-	-	1,485,000	-	June 2027
	Bridge Replacement 28K Princeton	-	-	-	-	-	-	-	-	-	-	535,000	
L-222	Bridge Replacement 11A Cleona	-	-	-	-	-	-	-	-	-	-	900,000	
L-523	HMA Resurfacing 278th Avenue	-	-	-	-	-	-	-	-	-	-	400,000	
L-721	Culvert Replacement 2A Hickory Grove	-	-	-	-	-	-	-	-	-	-	350,000	
L-309	HMA Resurfacing Cody Rd	-	-	-	-	-	-	-	-	-	-	250,000	
L-424	HMA Resurfacing Y4E (Dixon to 320th St)	-	-	-	-	-	-	-	-	-	-	1,650,000	
	HMA Resurfacing F45 (115th Ave to 155th Ave)	-	-	-	-	-	-	-	-	-	-	2,200,000	
	HMA Resurfacing Y52 (1st Ave to Wapsi River)	-	-	-	-	-	-	-	-	-	-	2,310,000	
	HMA Resurfacing Y64 (Eldridge to 267th St)	-	-	-	-	-	-	-	-	-	-	1,265,000	
	HMA Resurfacing Y30 (200th St to Hwy 130)	-	-	-	-	-	-	-	-	-	-	3,850,000	
	HMA Resurfacing Y40 (200th St to Big Rock Rd)	-	-	-	-	-	-	-	-	-	-	5,500,000	
	Grade and Pave Allens Grove Rd (275th St to 115th St)	-	-	-	-	-	-	-	-	-	-	4,000,000	
	210th St (E 90th St) from 1st Ave to Hwy 61	-	-	-	-	-	-	-	-	-	-	675,000	
L-422	HMA Resurfacing Utah Ave	-	-	-	-	-	-	-	-	-	-	770,000	

G. Secondary Roads Total

\$ 3,206,847	\$ 1,671,751	\$ 6,375,000	\$ 2,146,437	\$ 10,772,437	\$ 14,610,000	\$ 4,750,000	\$ 5,650,000	\$ 3,700,000	\$ 5,035,000	\$ 24,655,000
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Funding

^ Contributed Capital	\$ 1,816,619	\$ 1,531,779	\$ 4,700,000	\$ 1,966,823	\$ 8,196,823	\$ 3,850,000	\$ 3,500,000	\$ 4,000,000	\$ 3,300,000	\$ 3,300,000	\$ -
Secondary Roads General	1,390,228	139,972	1,675,000	179,614	2,575,614	10,760,000	1,250,000	1,650,000	400,000	1,735,000	-
	<u>\$ 3,206,847</u>	<u>\$ 1,671,751</u>	<u>\$ 6,375,000</u>	<u>\$ 2,146,437</u>	<u>\$ 10,772,437</u>	<u>\$ 14,610,000</u>	<u>\$ 4,750,000</u>	<u>\$ 5,650,000</u>	<u>\$ 3,700,000</u>	<u>\$ 5,035,000</u>	<u>\$ -</u>
New Equipment	<u>\$ 78,711</u>	<u>\$ 76,779</u>	<u>\$ 850,000</u>	<u>\$ 3,142</u>	<u>\$ 1,250,000</u>	<u>\$ 980,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	



This training was attended on 3/28/23 by the Director of Budget and Administrative Services. Slides with "For Comment" in the upper right hand corner are determined to be significant to the Board of Supervisors and will be discussed during our training time.

Municipal Securities Disclosure

2023 Annual Training



Housekeeping

Today's program is 60 minutes.

Materials & Attendance Form

Are available for download from Dorsey's reminder email sent from Events@Dorsey.com.
Return completed attendance form to attendance@Dorsey.com.

Q&A

If you have questions, please email James Smith at smith.james@dorsey.com.

Dorsey Speakers



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Disclosure Training Agenda

- **Disclosure Basics**
- **Role of the SEC**
- **Policies and Procedures**
- **Questions and Answers**



Disclosure Basics

Glossary of Terms

Role of Counsel

Dorsey Opinions

Federal Regulatory Framework

2023 Annual Training

Glossary of Terms

Important Parties

- **Issuer** – Governmental entity that issues bonds
- **Underwriter** – Purchaser of bonds
- **Municipal Advisor** – Advises Issuer about municipal securities
- **SEC** – Federal Securities and Exchange Commission; enforces federal securities laws

Documents

- **OS** – Official Statement
- **CDC** – Continuing Disclosure Certificate
- **Dissemination Agent Agreement** – Issuer’s contract with company to post disclosures on Electronic Municipal Market Access (“EMMA”) website, <https://emma.msrb.org>

Role of Counsel

Bond Counsel

- **Assess tax qualifications** of the bond issue
- **Prepare operative and closing documents** (e.g. resolutions, bonds, loan agreement, CDC, closing certificates)
- **Deliver opinion** that bonds are valid and legal obligations of the Issuer
- **Deliver opinion** as to tax-exempt status of the bonds

Disclosure Counsel

- **Assess risks** associated with Issuer and bond offering
- **Prepare OS** (or closely review) in conjunction with Issuer and other finance team members
- **Review Issuer's compliance** with previous CDCs
- **Deliver "10b-5" opinion** to Issuer
- Does not prepare or confirm financial info

Role of Counsel

Underwriter Counsel

- **Relevant in a negotiated deal**
- **Represents the underwriter** (not the Issuer)
- **Assess risks** associated with Issuer and bond offering
- **Prepare OS** (or closely review)
- **Prepare bond purchase agreement**
- **Deliver “10b-5” opinion** to underwriter
- **Deliver opinion** as to CDC compliance to underwriter
- Does not prepare or confirm financial info

Opinions of Counsel; Other Professionals

- **What decides the content of the opinion Dorsey gives?**
 - Who is Dorsey representing?
 - What does the engagement letter say for the client?
 - The opinion content reflects the representation Dorsey has been hired to provide.

- **What about the other professionals involved in the financing?**
 - Just because the Issuer hires various professionals to aid in the process, the Issuer is not absolved of responsibility for the content of the OS.
 - The OS is the Issuer's document and the Issuer must review and sign off on it before the OS is used in connection with the marketing and sale of the bonds.

Federal Regulatory Framework

FOR COMMENT

- **Statutes:** 1933 Act and 1934 Exchange Act
- **Antifraud Rules:** SEC Rule 10b-5
 - No false or misleading statements or omissions of material fact
 - “Material” means a substantial likelihood that a reasonable investor would view a fact as significantly altering the “total mix” of info made available
 - Consequences of fraud allegations:
 - Civil or criminal penalties; reputational harm
 - Governing body, employees & officials may be personally liable
 - Underwriters: due diligence defense

Federal Regulatory Framework

FOR COMMENT

- **Disclosure rules: SEC Rule 15c2-12**
 - Regulates underwriters directly, Issuers indirectly (via CDC)
 - Underwriters must reasonably determine Issuers of certain bonds commit to provide the following disclosures on ongoing basis:
 - (1) **Annual financial info** (audited financials, operating data)
 - (2) **Material event notices** (10 business days)
- **Disclosing material noncompliance: SEC Rule 15c2-12**
 - Final OS must disclose material noncompliance with CDC duties
 - Material Noncompliance: 5-year lookback period
 - e.g. - failure to file/timely file financial info or material event notices
- **Disclosure documents are subject to Antifraud Rules**

Federal Regulatory Framework

FOR COMMENT

15c2-12: Listed Events

- 1) Payment delinquencies
- 2) Non-payment related defaults, if material
- 3) Unscheduled draws on debt service reserves reflecting financial difficulties
- 4) Unscheduled draws on credit enhancements reflecting financial difficulties
- 5) Substitution of credit or liquidity providers, or their failure to perform
- 6) Adverse determinations with respect to the tax status of the bonds
- 7) Modifications to rights of holders, if material
- 8) Bond calls, if material, and tender offers
- 9) Defeasances
- 10) Release, substitution, or sale of property securing repayment of the securities, if material
- 11) Rating changes
- 12) Bankruptcy, insolvency, receivership or similar event of the Issuer
- 13) Merger, consolidation or acquisition involving Issuer, if material
- 14) Appointment of a successor or additional trustee or the change of name of a trustee, if material
- 15) Incurrence of financial obligation of Issuer or agreement to covenant, event of default, remedy, priority right or similar term, if material*
- 16) Default, acceleration, termination, modification or similar event under financial obligation of Issuer reflecting financial difficulties*

* Affect bonds issued after 02/27/2019

Overview of 2019 Amendments

FOR COMMENT

- **Context:** Increased use of private placements and bank loans
- **2019 listed events (affecting bonds issued after 02/27/2019)**
 - 15) Incurrence of a **financial obligation** of the obligated person, **if material**, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of the same, any of which affect security holders, **if material**
 - 16) Default, event of acceleration, termination event, modification of terms, or other similar events under terms of a **financial obligation** of the obligated person, any of which **reflect financial difficulties**
- **Definitions**
 - “Financial obligation” includes:
 - i. a **debt obligation**;*
 - ii. a **derivative instrument** entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or*
 - iii. a **guarantee** of either (i) or (ii).*
 - A “financial obligation” does not include municipal securities for which a final OS has been provided to the MSRB consistent with Rule 15c2-12

Interpreting Events 15 & 16

- **SEC guidance on meaning of financial obligation**
 - **“Financial obligation”**
 - Debt, debt-like and debt-related obligations
 - Obligations that could impact liquidity, overall creditworthiness or an existing security holder’s rights
 - Not ordinary financial and operating liabilities
 - **“Debt obligation”**
 - Short- or long-term debt obligations of an Issuer under an indenture, loan agreement or similar contract to be repaid over time
 - Leases operating as vehicle to borrow money (i.e. capital leases)
 - May be broader than state law or accounting definitions of debt
 - **“Material”**
 - A financial obligation that a reasonable investor is substantially likely to view as significantly altering the “total mix” of info available
 - Flexible, facts-and-circumstances approach
 - Relevant factors include principal amount, security, priority rights, covenants, overall debt portfolio, etc.

Interpreting Events 15 & 16

- **SEC guidance on event number 16**
 - **“Default”**
 - Any default reflecting financial difficulties, even if not an event of default
 - Payment defaults and nonpayment defaults
 - **“Modification of terms”**
 - Includes written or verbal waivers or changes to non-material terms
 - **“Financial difficulties”**
 - Includes difficulties with pledged revenue streams
- **Material event notices**
 - Filing deadline: 10 business days from incurrence
 - Notices should include:
 - Material terms of financial obligation (event 15 notices only)
 - Summary of relevant default and financial difficulties (event 16 notices only)

Disclosure Considerations

- **The information in the OS is based on the type of security for the bonds**
 - **General Obligation**
 - **Utility Revenue**
 - Significant user
 - **Sales Tax**
 - **Tax Increment**
 - **SAVE**
 - **Road Use**
- **Materiality**
 - Applies to disclosure in the OS
 - Applies to assessment of financial obligations

Due Diligence Process

- **Why do we do this?**
- **Use of a due diligence questionnaire (DDQ)**
 - DDQ requests several documents, for example budgets, audited financial statements, etc.
 - DDQ poses several questions, for example, use of the bond proceeds, any Issuer operational or financial difficulties
- **Parties participate in a due diligence call**
 - Follow up questions about documents provided
 - Follow up questions about answers to questions
 - Check in with the financing team on draft disclosure in the OS
 - Review timeline for members of the financing team

Compliance Considerations

- **Adopt disclosure policies reflecting amended Rule**
 - Potentially broad scope of outstanding financial obligations
 - Fairly short timeframe for filing material event notices
- **Expect increased due diligence from underwriters**
- **Compliance depends upon**
 - Timely internal communication of incurrence of new obligations
 - Identification and tracking of covenants in existing obligations
 - Timely determinations of materiality and financial difficulties
 - Timely preparation and filing of material event notices
- **Role of bond or disclosure counsel**
 - When in doubt, ask counsel regarding potential financial obligations

CLE Code for

Attendees in States that Require a Code

(Tip: The CLE code is different than the event code assigned by states)



Role of the SEC

**Guidance on Public Statements
Enforcement Actions**

2023 Annual Training

Guidance on Public Statements

FOR COMMENT

- **2020 Staff Legal Bulletin: Office of Municipal Securities**
 - Antifraud rules apply to all Issuer statements reasonably expected to reach investors and the trading markets
 - Statements include:
 - **Information on municipal websites** (accurate; not misleading)
 - **Historical information online** (okay if dated)
 - **Hyperlinks** (beware of entanglement or adopting liabilities)
 - **Summaries of financial performance** (mark as summaries)
 - **Reports to state or local governments** (part of public record)
 - **Statements made by municipal officials**
 - Speeches, announcements, interviews, and social media posts
 - Only if reasonably expected to reach investors and made by person with apparent knowledge of financial condition and operation
 - Full text:
 - [SEC.gov | Application of Antifraud Provisions to Public Statements of Issuers and Obligated Persons of Municipal Securities in the Secondary Market: Staff Legal Bulletin No. 21 \(OMS\)](#)

SEC Enforcement Action Against School District and Former Chief Financial Officer

Sweetwater Union High School District (approximately 47,000 students)

- On September 16, 2021, the SEC entered an order against a school district in San Diego County, California and charged the school district's former CFO with misleading investors.
- The SEC claimed the school district and former CFO used stale and misleading financial information in connection with the bond offering.
- The school district was ordered to do several things as a result of the action, such as: implement various written policies and procedures, conduct staff training, retain an independent consultant to review the policies and procedures, implement recommendations of the independent consultant, disclose the settlement in future bond offerings, and provide certifications of compliance to the Staff of the SEC regarding these settlement conditions.
- The former CFO agreed not to participate in future municipal securities offers and to pay a \$28,000 penalty.
- [SEC Charges School District and the District's Former Chief Financial Officer with Violations of Securities Laws in a 2018 Bond Offering | News & Resources | Dorsey](#)

SEC Enforcement Action Against School District, Former Chief Financial Officer & Auditor

Crosby Independent School District (approximately 6,400 students)

- In March 2022, the SEC filed complaints against a school district in Texas, the district's CFO and the district's auditor alleging they included false and misleading audited financial statements in an official statement for a \$20 million bond offering.
- The SEC's order against the district found that it violated 1934 Act Section 10(b) and Rule 10b-5 and 1933 Act Section 17(a).
- The district was ordered to cease and desist from committing or causing any violations and any future violations of 1934 Act Section 10(b) and Rule 10b-5 and 1933 Act Section 17(a). The CFO agreed to settle with the SEC, including paying a \$30,000 penalty and not participating in any future municipal securities offerings.
- The SEC's order against the auditor found that she engaged in improper professional conduct pursuant to 1934 Act Section 4C(2) and SEC Rules of Practice Rule 102(e)(1)(ii). The SEC's order was effective immediately and denied the auditor the privilege of appearing or practicing before the SEC as an accountant.
- [SEC Charges School District, the District's Former Chief Financial Officer and the District's Auditor with Violations of Federal Securities Laws in a 2018 Bond Offering | News & Resources | Dorsey](#)

SEC Enforcement Action Against Town and Former Mayor

Sterlington, Louisiana (population approximately 2,600)

- On June 2, 2022, the SEC entered an order against the Town and charged the Town's former mayor, its municipal advisor and the municipal advisory firm's sole owner and employee with misleading investors who purchased bonds totaling \$5.8 million from private placement offerings in 2017 and 2018.
- The SEC noted that the Town issued the Bonds based on approvals by the Louisiana State Bond Commission which were premised on false financial projections created by the municipal advisor's owner and municipal advisor with the mayor's active participation and approval
- The SEC's order against the Town found that it violated 1934 Act Section 10(b) and Rule 10b-5 and 1933 Act Section 17(a). The Town was ordered to cease and desist from committing or causing any violations and any future violations of 1934 Act Section 10(b) and Rule 10b-5 and 1933 Act Section 17(a).
- The SEC's complaint alleges that the Mayor violated 1933 Act Section 17(a)(1) and (3) and 1934 Act Section 10(b) and Rule 10b-5 and aided and abetted in the Town's violations of 1933 Act Section 17(a)(2).
- [SEC.gov | SEC Charges Louisiana Town and Former Mayor with Fraud in Two Municipal Bond Deals](#)

SEC Enforcement Action Against City and City's Former Executives with Misleading Investors

Rochester City School District, New York (approximately 30,000 students)

- On June 14, 2022, the SEC filed complaints against the City of Rochester, New York, the City's former finance director, the City School District's former CFO and the City's municipal advisor and certain of its executives.
- The SEC claimed the parties mislead investors because the financial statements included for the District were outdated and did not reflect the financial difficulties the District was experiencing.
- The SEC claimed the city's former finance director was aware of the financial challenges of the District, but did not make appropriate inquiries.
- The SEC's complaint alleged that the district's former CFO violated Securities Act of 1933 Section 17(a)(1) and (a)(3) and Securities Exchange Act of 1934 Section 10(b) and Rule 10(b)(5). He agreed to settle the SEC's charges by consenting, without admitting or denying any findings, to a court order prohibiting him from future violations of the antifraud provisions and from participating in future municipal securities offerings, and to pay a \$25,000 penalty.
- SEC charges against the City, City's former finance director, municipal advisor and its executives varied depending on the defendant, but included fraud in the offer or sale of securities; fraud in connection with the purchase or sale of securities; engaging in deceptive, dishonest, or unfair practice; breach of duties of a non-solicitor municipal advisor; supervisory and compliance obligations of municipal advisors; breach of fiduciary duty; acts in contravention of any Rule of the MSRB; and certain alternative charges of aiding and abetting.
- [SEC.gov | SEC Charges Rochester, NY, and City's Former Executives and Municipal Advisor with Misleading Investors](#)

Policies and Procedures

Dorsey Compliance Program: Annual Training

- 1. New Bond Offerings**
- 2. Continuing Disclosure Requirements**
- 3. Systematic Training**
- 4. An EMMA Example**

Dorsey Compliance Program (the “Policy”)

FOR COMMENT

Overview

- **The Policy: three aspects**
 - I. **New bond offerings**: Preparing and approving OS when issuing bonds (Appendix I of Policy)
 - II. **Continuing disclosure compliance**: Complying with ongoing disclosure requirements under a CDC (Appendix II of Policy)
 - III. **Systematic training**: Educating key staff and elected officials regarding disclosure matters on regular basis

I. New Bond Offerings (Preparing and Approving OS)

5 steps for preparing and approving OS

- **Step 1—Establish plan and schedule**
 - At a financing’s outset, **Disclosure Officer** is to ensure there is (i) **a plan** for preparing OS and (ii) **a schedule** allowing sufficient time for all work, including **review and participation** by financing team and staff
- **Step 2—Manage process of preparing OS**
 - Disclosure Officer is to **manage preparation process**, obtaining assistance from other participants as necessary and appropriate
- **Step 3—Coordinate review and sign-off**
 - Disclosure Officer is to develop program for **coordinating staff review of, and sign-off on**, disclosure info and documents

I. New Bond Offerings (Preparing and Approving OS)

5 steps for preparing and approving OS (cont'd)

- **Step 4—Disclose any prior failures to comply**
 - Disclosure Officer is to ensure OS accurately discloses any failure to fully comply with CDC obligations within last 5 years.
- **Step 5—Give governing body time to review**
 - Governing body must have at least 7 days to review OS before voting on its approval (absent extenuating circumstances).
 - Elected officials on governing body must be directed to contact Disclosure Officer during review period to discuss potential issues or comments on the OS.

II. Continuing Disclosure Compliance (Meeting CDC Obligations)

Relevant Rule and Considerations

- **Under SEC Rule 15c2-12, the Issuer must**
 - file (or cause to be filed) necessary items under the CDC
 - in searchable electronic format (searchable pdf)
 - on EMMA (Electronic Municipal Market Access) portal (emma.msrb.org)
- **Adequate disclosure is responsibility of Issuer**
 - Role of dissemination agent (if any)
 - Effects of noncompliance on pricing and marketability of bonds

II. Continuing Disclosure Compliance (Meeting CDC Obligations)

FOR COMMENT

Six things to know

1. Who is responsible for compliance?

- Disclosure Officer has primary responsibility under the policy
 - CDC compliance, including (i) annual filings, (ii) material event notices, (iii) voluntary filings and (iv) other filings required by CDC
 - Accuracy of public statements that can be reasonably expected to reach investors (e.g. website updates, press releases, market notices, etc.)
- Key employees and elected officials also responsible

2. Understand CDC obligations

- Discuss new CDCs with (i) bond counsel, (ii) disclosure counsel, (iii) underwriter, and (iv) municipal advisor, if any

II. Continuing Disclosure Compliance (Meeting CDC Obligations)

3. Track disclosure obligations (Disclosure Officer)

- Maintain list of outstanding bonds subject to CDC, including filing deadlines, using “Disclosure Table, Part I” of Policy

Name of Bond Issue	Date of Issue	Final Maturity Date	Dissemination Agent?	CUSIP for Final Maturity	Deadline for Annual Report

- Maintain copies of OS, CDC, Dissemination Agent Agreements, and other disclosure documents for each bond issue
- Document any filing made on “Disclosure Table, Part II” of Policy

Description of Financial Information / Operating Data to file on EMMA	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
[audit]						
[list applicable tables in Official Statement]						

- Register for email reminders on EMMA (emma.msrb.org)

II. Continuing Disclosure Compliance (Meeting CDC Obligations)

4. File annual or quarterly reports (Disclosure Officer)

- Coordinate with any outside professionals (e.g. dissemination agent, municipal advisor) hired to assist with filing reports
- **30 days before deadline:** compile information for filing
- **10 days before deadline:** confirm information ready to be filed
- **3 days before deadline:** ensure information filed on EMMA
- After filing: confirm info available on EMMA; update Table II

5. File notice of any Listed Events (Disclosure Officer)

- Determine if any Listed Events have occurred (see next slide)
- Consult with external legal and financial professionals, as appropriate
- File notice on EMMA within 10 business days

6. Other responsibilities of Disclosure Officer

- Primary contact for investor inquiries
- Maintain any investor-relations content on Issuer's website
- File any voluntary info on EMMA after consulting with outside professionals

II. Continuing Disclosure Compliance (Meeting CDC Obligations)

- 1) Payment delinquencies
- 2) Non-payment related defaults, if material
- 3) Unscheduled draws on debt service reserves reflecting financial difficulties
- 4) Unscheduled draws on credit enhancements reflecting financial difficulties
- 5) Substitution of credit or liquidity providers, or their failure to perform
- 6) Adverse determinations with respect to the tax status of the bonds
- 7) Modifications to rights of holders, if material
- 8) Bond calls, if material, and tender offers
- 9) Defeasances
- 10) Release, substitution, or sale of property securing repayment of the securities, if material
- 11) Rating changes
- 12) Bankruptcy, insolvency, receivership or similar event of the Issuer
- 13) Merger, consolidation, or acquisition involving Issuer, if material
- 14) Appointment of a successor or additional trustee or the change of name of a trustee, if material
- 15) Incurrence of financial obligation of Issuer or agreement to covenant, event of default, remedy, priority right or similar term, if material*
- 16) Default, acceleration, termination, modification or similar event under financial obligation of Issuer reflecting financial difficulties*

* Affect bonds issued after 02/27/2019

II. Continuing Disclosure Compliance (Meeting CDC Obligations)

- **Timing of filing audited financials**

- Through the CDC, Issuer's frequently agrees to provide certain pieces of information on an annual basis, including the Issuer's audited financials
- The Issuer has the audited financials filed on EMMA when available
- When audited financials are not ready at the CDC's filing deadline, most CDC's permit the Issuer to file unaudited financials or other information (for example, the already-prepared annual financial report filed with the State) together with a notice describing that the audit is not available
- At the time the audit is approved by the Issuer, the Issuer should promptly file it on EMMA
- The date the audit gets approved starts the clock for getting the audit filed on EMMA

III. Systematic Training (Staff and Governing Body Members)

FOR COMMENT

Relevant Considerations

- **Staff and elected officials must follow procedures**
 - Regular training important
 - Educate new and existing individuals about obligations under federal securities laws and CDCs
- **Three training formats to aid in maintaining effective disclosure policies and procedures**
 - 1) Annual Training (certified by Disclosure Officer in writing)
 - 2) Specific Training (conduct as appropriate)
 - 3) Governing Body Training (at least biennially)
- **Office procedures that include training new staff**

FOR COMMENT

An EMMA Example

<https://emma.msrb.org/> – a portion of the landing page

Source: Municipal Securities Rulemaking Board website:
<https://emma.msrb.org/>
Screenshot image permission granted by the MSRB 2023.

An EMMA Example

City of Grimes, Iowa: Many ways to get to an Issuer's filings. You can click on the state (and search within that option), use the advanced search feature (portion below) or enter a cusip into the search bar

The screenshot displays the EMMA search interface. On the left, a sidebar contains 'Search Filters' with options for 'Security Information', 'Trade History', 'Disclosures', and 'Expand all Filters'. Below this is the 'Search with MyEMMA' section, which includes a search bar, a 'Save Search' button, and a 'Create a Group of Securities to Search' option. At the bottom of the sidebar is the 'EMMALabs' logo with the text 'Try out potential new search'. The main area is titled 'Security Information' and contains a form with the following fields: State (IA), Issuer Name (grimes), Issue Description, Closing Date, Dated Date, Interest Rate, CUSIP-6, Maturity Date, Purpose/Sector (All), Source of Repayment (All), Rate Type (All), Insured (All), Tax Status (All), Callable (All), Next Call Date, Next Call Price, and Security Type (All Securities). There are also checkboxes for 'Include Matured Municipal Bonds and Notes' and 'Include Fully Called or Redeemed Bonds and Notes', and a section for 'Current Long-Term Ratings' with dropdowns for Fitch, KBRA, Moody's, and S&P. A 'Run Search' button is located at the top right of the form area.

Source: Municipal Securities Rulemaking Board website: <https://emma.msrb.org/>
Screenshot image permission granted by the MSRB 2023.

An EMMA Example

Issuer Landing Page Example (portion shown below)



GRIMES IOWA (IA)

Click on a tab to access data and documents about this issuer's municipal securities.

Issuer's Contact Information

This issuer has not provided contact information.

Educational Resources

Customizing an Issuer Homepage

How Can Issuers Use EMMA?

Contact Us

Issues

Trade Activity

Pre-Sale Documents

Official Statements

Refunded Issues

Financial Disclosures

Event-Based Disclosures

Click on the issue description to view details about the issue.

View all Issues

Display 10 results

Search within list:

First Previous 1 2 3 Next Last

Issue Description	Dated Date	Maturity Dates
GENERAL OBLIGATION CORPORATE PURPOSE BONDS, SERIES 2022A	06/14/2022	2023 to 2037
GENERAL OBLIGATION CORPORATE PURPOSE BONDS, SERIES 2021A	06/23/2021	2022 to 2036
GENERAL OBLIGATION LOCAL OPTION SALES SERVICES AND USE TAX BONDS SERIES 2021B	06/23/2021	2022 to 2040
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2020B	09/23/2020	2021 to 2032
GENERAL OBLIGATION CORPORATE PURPOSE BONDS, SERIES 2020A	06/25/2020	2021 to 2035

Source: Municipal Securities Rulemaking Board website: <https://emma.msrb.org/>
Screenshot image permission granted by the MSRB 2023.

An EMMA Example












Financial Disclosures Listed (portion shown below)

Issues Trade Activity Pre-Sale Documents Official Statements Refunded Issues **Financial Disclosures** Event-Based Disclosures

Financial and operational disclosures submitted by this issuer within the last five years are listed. Click on the disclosure description to view details about the disclosure.

Display 25 results Search within list:

First Previous 1 Next Last

Posting Date	Disclosure Description	Disclosure Document
02/01/2023	Audited Financial Statements or ACFR: City of Grimes, IA Independent Auditor's Report	
06/17/2022	Annual Financial Information and Operating Data: Grimes IA FY21 Annual Financial Report	
01/13/2022	Audited Financial Statements or ACFR: City of Grimes, IA Independent Auditor's Reports	
06/25/2021	Annual Financial Information and Operating Data: Grimes IA FY20 Annual Financial Report	
02/09/2021	Audited Financial Statements or ACFR: Grimes IA FY20 Independent Auditor's Report	
06/15/2020	Annual Financial Information and Operating Data: Grimes IA FY19 Financial and Operating Annual Report	
04/16/2020	Audited Financial Statements or ACFR: Grimes IA FY19 Independent Auditor's Reports	
05/08/2019	Annual Financial Information and Operating Data: annual financial information	
05/08/2019	Audited Financial Statements or ACFR: financial statements	
03/28/2018	Annual Financial Information and Operating Data: annual filing information	
03/28/2018	Audited Financial Statements or ACFR: financial statements	

Displaying 1 to 11 of 11 results

First Previous 1 Next Last

Source: Municipal Securities Rulemaking Board website: <https://emma.msrb.org/>
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An EMMA Example

Event-Based Disclosures Listed (portion shown below)

Issues Trade Activity Pre-Sale Documents Official Statements Refunded Issues Financial Disclosures **Event-Based Disclosures**

Event-based disclosures submitted by this issuer within the last five years are listed. Click on the disclosure description to view details about the disclosure.

Display results | Search within list:

First Previous **1** Next Last

Posting Date	Disclosure Description	Disclosure Document
12/01/2022	Financial Obligation - Incurrence or Agreement: City of Grimes, IA Notice of Financial Obligation - Signature Ernst Holdings LLC	
07/18/2022	Financial Obligation - Incurrence or Agreement: City of Grimes, IA - Notice of Financial Obligation - Rock Creek Investments	
05/24/2022	Financial Obligation - Incurrence or Agreement: City of Grimes IA - Notice of Financial Obligation - Sewer Revenue Bonds Series 2022	
09/23/2020	Bond Call: City of Grimes, IA Notice of Bond Call Series 2012	
05/06/2020	Financial Obligation - Incurrence or Agreement: City of Grimes, IA Financial Obligation - Development Agreement Anderson Four	
04/06/2020	Other Event-based Disclosures: Voluntary Notice of Grimes WRA Membership	
01/14/2020	Financial Obligation - Incurrence or Agreement: Financial Obligation - SRF Loan - City of Grimes IA	
10/25/2019	Financial Obligation - Incurrence or Agreement: City of Grimes, IA Second Amendment to Development Agreement	
10/17/2019	Financial Obligation - Incurrence or Agreement: Grimes IA Development Agreement - PMR Realty Group LLC	
07/15/2019	Change of Tender Agent, Remarketing Agent or Other On-going Party: CHANGE OF PAYING AGENT/REGISTRAR	

Displaying 1 to 10 of 10 results

First Previous **1** Next Last

Source: Municipal Securities Rulemaking Board website: <https://emma.msrb.org/>
Screenshot image permission granted by the MSRB 2023.

An EMMA Example

The Landing Page for a Specific Offering (portion shown below)

Issue Details

[Return to search results](#)



CITY OF GRIMES, IOWA GENERAL OBLIGATION CORPORATE PURPOSE BONDS, SERIES 2020A (IA)
GRIMES IOWA GO CORP PURP BDS 2020A (IA)*

Dated Date: 06/25/2020
Underwriting Spread Amount: Not Disclosed - Competitive Sale
Closing Date: 06/25/2020
Time of Formal Award: 06/10/2020 09:00 AM
Time of First Execution: 06/10/2020 01:00 PM

View issuer homepage:

[GRIMES IOWA](#)

Final Scale | Official Statement | Continuing Disclosure | Trade Activity

View other securities in this issue, which are listed in the official statement.

Display results | Search within list:

[First](#) [Previous](#) [1](#) [2](#) [Next](#) [Last](#)

CUSIP*	Principal Amount at Issuance (\$)	Security Description *	Coupon	Maturity Date	Initial Offering (%)			Current LT Rating			
					Price/Yield	Price	Yield	Fitch	KBRA	Moody's	S&P
398526LJ0	1,095,000	CORP PURP-SER A	2	06/01/2021	-	101.583	.3	-	-	-	-
398526LK7	495,000	CORP PURP-SER A	2	06/01/2022	-	103.176	.35	-	-	-	-

Source: Municipal Securities Rulemaking Board website: <https://emma.msrb.org/>
Screenshot image permission granted by the MSRB 2023.

An EMMA Example

Continuing Disclosure Filings for a Specific Offering (portion shown below)

View continuing disclosure or advance refunding document, which provides important information about the security after initial issuance.

FINANCIAL INFORMATION & DOCUMENTS Collapse▲

Most Recent City of Grimes, IA Independent Auditor's Report for the year ended 06/30/2022 posted 02/01/2023 (395 KB) [details](#)

Annual Financial Information and Operating Data

- Grimes IA FY21 Annual Financial Report for the year ended 06/30/2021 posted 06/17/2022 (190 KB) [details](#)
- Grimes IA FY20 Annual Financial Report for the year ended 06/30/2020 posted 06/25/2021 (187 KB) [details](#)
- Grimes IA FY19 Financial and Operating Annual Report for the year ended 06/30/2019 posted 06/15/2020 (70 KB) [details](#)

Audited Financial Statements or ACFR

- City of Grimes, IA Independent Auditor's Report for the year ended 06/30/2022 posted 02/01/2023 (395 KB) [details](#)
- City of Grimes, IA Independent Auditor's Reports for the year ended 06/30/2021 posted 01/13/2022 (358 KB) [details](#)
- Grimes IA FY20 Independent Auditor's Report for the year ended 06/30/2020 posted 02/09/2021 (455 KB) [details](#)

EVENT NOTICES Collapse▲

Most Recent City of Grimes, IA Notice of Financial Obligation - Signature Ernst Holdings LLC as of 11/22/2022 posted 12/01/2022 (8.5 MB) [details](#)

Financial Obligation - Incurrence or Agreement

- City of Grimes, IA Notice of Financial Obligation - Signature Ernst Holdings LLC as of 11/22/2022 posted 12/01/2022 (8.5 MB) [details](#)
- City of Grimes, IA - Notice of Financial Obligation - Rock Creek Investments as of 07/12/2022 posted 07/18/2022 (8.3 MB) [details](#)
- City of Grimes IA - Notice of Financial Obligation - Sewer Revenue Bonds Series 2022 as of 05/27/2022 posted 05/24/2022 (13.3 MB) [details](#)

Source: Municipal Securities Rulemaking Board website:
<https://emma.msrb.org/>
Screenshot images permission granted by the MSRB 2023.

An EMMA Example

How the continuing disclosure review flows through a financing

- In the process of the initial offering of bonds, the continuing disclosure compliance is reviewed.
- Dorsey prepares a memo for the Issuer or underwriter (depending on who Dorsey is representing).
- The Issuer’s past compliance is disclosed in the OS; here is the statement as it appeared in the City of Grimes, Iowa General Obligation Corporate Purpose Bonds, Series 2022A:

CONTINUING DISCLOSURE

The Issuer will covenant in a Continuing Disclosure Certificate for the benefit of the Owners and Beneficial Owners of the Bonds to provide annually certain financial information and operating data relating to the Issuer (the “Annual Report”), and to provide notices of the occurrence of certain enumerated events. The Annual Report is to be filed by the Issuer no later than twelve months after the close of each fiscal year, commencing with the fiscal year ending June 30, 2022, with the Municipal Securities Rulemaking Board, at its internet repository named “Electronic Municipal Market Access” (“EMMA”). The notices of events, if any, are also to be filed with EMMA. See “APPENDIX C – FORM OF CONTINUING DISCLOSURE CERTIFICATE.” The specific nature of the information to be contained in the Annual Report or the notices of events, and the manner in which such materials are to be filed, are summarized in “APPENDIX C – FORM OF CONTINUING DISCLOSURE CERTIFICATE.” These covenants have been made in order to assist the Underwriter in complying with Securities and Exchange Commission Rule 15c2-12(b)(5) (the “Rule”).

During the previous five years, the Issuer has not failed to comply, in all material respects, with any previous undertakings it has entered into with respect to the Rule.

Conclusion

- **Key Takeaways**

- Disclosure responsibilities do not end with closing
 - Annual report disclosure
 - Material event disclosure
- Increased SEC scrutiny of post-issuance compliance

- **Compliance considerations for amended Rule**

- Adopt or amend revised policies and procedures
- Review and catalogue existing debt obligations
- Consult bond or disclosure counsel for assistance



Municipal Securities Disclosure

Questions?

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He also advises state governments on federal and state program financings and has experience with all levels of federal tax exempt private activity financings. In addition, clients entrust David to provide general counsel with respect to debt restructurings, acquisitions, corporate governance issues and economic development projects.

David's practice includes representing national and regional investment banks and financial institutions.

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In addition to his HFA-related work in numerous states, James also frequently serves as bond counsel, disclosure counsel and/or underwriter's counsel on general governmental, utility and economic development transactions.



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Jennifer Block's public finance practice is focused on municipal disclosure in light of MSRB and SEC regulation and oversight. She counsels municipal clients, conduit borrowers, underwriters, investment banking firms and other municipal market participants on primary and continuing disclosure matters. Her work includes drafting initial offering documents, conducting due diligence, developing primary and post-issuance disclosure procedures, providing compliance training to help clients navigate SEC and MSRB rules, and preparing bond purchase agreements.

She uses her financial services background working through various issues under the Securities Act of 1933, the Investment Company Act of 1940, and SEC rules adopted under both Acts, especially issues with investment company disclosure, to help her clients understand municipal disclosure. The complexity of her past practice assists her in navigating the technical details of public finance transactions.

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