

Scott County Board of Supervisors  
July 25, 2019 5:00 p.m.

The Board of Supervisors met pursuant to adjournment with Beck, Knobbe, Croken, Kinzer and Maxwell present. The Board recited the Pledge of Allegiance.

Moved by Beck, seconded by Maxwell a motion approving the minutes of the July 9, 2019 Committee of the Whole Meeting and the minutes of the July 11, 2019 Regular Board Meeting. All Ayes.

Moved by Beck, seconded by Maxwell that the following resolution be approved. All Ayes.

BE IT RESOLVED: 1) The Scott County Board of Supervisors is empowered under authority of Sections 321.236 Sub. (8), 321.255 and 321.471 to 321.473 to prohibit the operation of vehicles or impose limitations as to weight thereof on designated highways or highway structures under their jurisdiction. 2) The County Engineer has completed or has caused to be completed the Structure Inventory and Appraisal of certain Scott County Bridges, in accordance with the National Bridge Inspection Standards and has determined that the status of certain bridges should change. 3) The County Engineer has determined that the following Scott County Bridges are inadequate for two-lane legal loads at allowable operating stress: County Bridge Number; FHWA Number; Feature Crossed; Location; Load Limit, 6 Hickory Grove; 302500; Hickory Creek; 79-02-06; 28,40,40, 6E Hickory Grove; 302480; Mud Creek; 79-02-06; 28,40,40, 7 Princeton; 302910; Lost Creek; 79-05-07; 13,16,16, 7F Princeton; 302940; Lost Creek; 79-05-07; 28,40,40, 8A Butler; 303590; Glynn Creek; 80-04-08; One Truck on Bridge, 9B Hickory Grove; 302510; Hickory Creek; 79-02-09; 28,40,40, 10 Cleona; 302370; Mud Creek; 79-01-10; 28,40,40, 10E Liberty; 303081; Tributary to Walnut Creek; 80-01-10; 28,40,40, 12 Winfield; 303451; Tributary to Wapsipinicon River; 80-03-12; 28,40,40, 15 Cleona; 302410; Tributary to Mud Creek; 79-01-15; 28,40,40, 15A Hickory Grove; 302550; Hickory Creek; 79-02-15; 28,40,40, 17C Sheridan; 302670; Hickory Creek; 79-03-17; One Truck on Bridge, 27H LeClaire; 302990; McCarty Creek; 79-05-27; 22,30,30, 28K Princeton; 303730; Lost Creek; 80-05-28; 26,40,40, 29D Allens Grove; 303331; Mud Creek; 80-02-29; 28,40,40, 29E Cleona; N/A; Big Elkhorn Creek; 79-01-29; 20,32,38, 32C Winfield; 303561; Tributary to Mud Creek; 80-03-32; 28,40,40, 32H Princeton; 303760; Lost Creek; 80-05-32; 28,40,40, 33H Liberty; 303170; Tributary to Mud Creek; 80-01-33; 24,40,40, 34I Liberty; 303180; Tributary to Mud Creek; 80-01-34; 20,30,30. 4) That vehicle and load limits are established and that signs be erected advising of the permissible maximum weights on the bridges listed. 5) This resolution shall take effect immediately.

Moved by Kinzer, seconded by Croken that the following resolution be approved. All Ayes.

BE IT RESOLVED: 1) That the proposal from Madison National Life for three year long term disability insurance coverage for staff is hereby accepted and approved. 2) That

the Human Resources Director is hereby authorized to sign the life insurance contracts for services on behalf of the Board. 3) This resolution shall take effect immediately.

Moved by Kinzer, seconded by Croken that the following resolution be approved.  
All Ayes.

Supervisor Croken asked if the Board is approving these appointments or have these people already been hired.

Mary Thee, Human Resources Director, said both and that historically they have been brought to the Board for approval. She also said new hires will be recognized at the quarterly pride events.

BE IT RESOLVED: 1) The hiring of Hope Hammitt for the position of Deputy Sheriff in the Sheriff's Office at the entry level rate. 2) The hiring of Brent Kilburg for the position of Deputy Sheriff in the Sheriff's Office at the entry level rate. 3) The hiring of Alex Gries for the position of Deputy Sheriff in the Sheriff's Office at the entry level rate. 4) The hiring of Michael Salter for the position of Sex Offender Registry Specialist in the Sheriff's Office at the entry level rate.

Moved by Kinzer, seconded by Croken that the following resolution be approved.  
All Ayes.

BE IT RESOLVED: 1) That the Board hereby approves the temporary increase of 2.0 FTE bailiffs for security in the Administrative Building. 2) This resolution shall take effect immediately.

Moved by Maxwell, seconded by Beck that the following resolution be approved.  
All Ayes.

BE IT RESOLVED: 1) That the Board hereby approves the grant award of \$60,590 from the Iowa Byrne Justice Assistance Grant (JAG) Program through the Governor's Office of Drug Control Policy for the Scott County Special Operations Task Force. 2) That the Chair is approved to sign such award contract and special conditions. 3) This resolution shall take effect immediately.

Moved by Maxwell, seconded by Beck that the following resolution be approved.  
All Ayes.

BE IT RESOLVED: 1) That the Board hereby approves the license and services agreement with Tyler Technologies for the new civil system in the Sheriff's Office for \$99,387.00. 2) That the Sheriff is approved to sign the agreement. 3) This resolution shall take effect immediately.

Moved by Maxwell, seconded by Beck that the following resolution be approved.  
All Ayes.

BE IT RESOLVED: 1) The purchase of CommVault backup software maintenance and support from ComSource in the amount of \$19,530.83 is hereby approved. 2) This resolution shall take effect immediately.

Moved by Maxwell, seconded by Beck that the following resolution be approved.  
All Ayes.

BE IT RESOLVED: 1) The authority of the IT Director to sign a service agreement with InfoTech Research Group in the amount \$18,600 is hereby approved. 2) This resolution shall take effect immediately.

Moved by Maxwell, seconded by Beck that the following resolution be approved.  
All Ayes.

Supervisor Knobbe added to remind business owners to apply for tax credit.

BE IT RESOLVED: 1) The assessment year 2019 Business Property Tax Credit Applications as recommended for allowance by the Scott County Assessor (totaling 115 new applications) and the Davenport City Assessor (totaling 179 new applications) and as filed in the respective Assessor's Offices are hereby allowed. 2) The assessment year 2019 Business Property Tax Credit Application as recommended for disallowance by the Scott County Assessor (three applications) and as filed in the Scott County Assessor's Office are hereby disallowed. 3) This resolution shall take effect immediately.

Moved by Maxwell, seconded by Beck that the following resolution be approved.  
All Ayes.

Croken asked how the County promotes these exemptions.

Knobbe said it has been in the news in the past and that there have been reminders sent from time to time.

Supervisor Beck said the homestead paperwork is usually part of home closing documents.

BE IT RESOLVED: 1) All 2019 Homestead Property Tax Credit and Military Property Tax Exemption Applications as recommended for allowance by the Davenport City Assessor and Scott County Assessor and as filed in the respective Assessor's Offices are hereby approved. 2) The two 2019 Disabled Veterans Homestead Property Tax Credit Applications recommended for disallowance by the Davenport City Assessor are hereby disallowed. The two 2019 homestead applications recommended for disallowance by the Davenport City Assessor are hereby disallowed. 3) This resolution shall take effect immediately.

Moved by Maxwell, seconded by Beck that the following resolution be approved.  
All Ayes.

BE IT RESOLVED: 1) A public hearing date on an amendment to the County's current FY20 Budget is set for Thursday, August 8, 2019 at 5:00 p.m. 2) The County Auditor is hereby directed to publish notice of said amendment as required by law. 3) This resolution shall take effect immediately.

Moved by Maxwell, seconded by Beck that the following resolution be approved.  
Roll Call: All Ayes.

Croken asked exactly what the increase in the levy will be.

David Farmer, Budget and Administrative Services Director, said he will get the exact number to the Supervisors for the public hearing, but recalled that it was about 11 cents. He said a portion of the debt service is paid by 911 fees which will lower the levy. He said the tax bills that go out in the fall of 2020 will reflect the increase.

Resolution authorizing and approving a Loan Agreement, providing for the issuance of General Obligation Communications and Refunding Bonds, Series 2019 and directing the levy of taxes to pay the same

WHEREAS, the Board of Supervisors (the "Board") of Scott County, Iowa (the "County"), previously issued its Taxable General Obligation Emergency Service Communication Bonds, Series 2009A (Build America Bonds-Direct Pay) (the "Series 2009A Bonds"); and

WHEREAS, in the resolution authorizing the issuance of the Series 2009A Bonds, the County reserved the right to call for prepayment prior to maturity any or all of the Series 2009A Bonds maturing on and after June 1, 2020 on June 1, 2019 or any date thereafter (the "Callable 2009A Bonds"); and

WHEREAS, the Board has also heretofore proposed to enter into one or more loan agreements (the "Loan Agreement") and issue not to exceed \$19,300,000 general obligation communications and refunding bonds, in one or more series, pursuant to the provisions of Section 331.402, Section 331.441(2)(b)(6) and (17) and Section 331.443 of the Code of Iowa, for the purpose of (1) refunding all or a portion of the Callable 2009A Bonds, (2) paying the cost of acquiring, constructing, improving and equipping a global peace officer and other emergency services communication system for multiple jurisdictions, including without limitation radio equipment, towers, antennas, transmission lines, DC power plant, alarm systems and other equipment and infrastructure necessary for the system (the "Project"), and (3) paying related costs of issuance, and has published notice and held a hearing on the proposal; and

WHEREAS, the Board has determined to offer for sale General Obligation Communications and Refunding Bonds, Series 2019, in an amount not to exceed \$12,680,000 (the "Bonds"); and

WHEREAS, pursuant to advertisement of sale, bids for the purchase of the Bonds to be issued in evidence of the County's obligation under the Loan Agreement were received and canvassed on behalf of the County and the substance of such bids noted in the minutes; and

WHEREAS, upon final consideration of all bids, the bid of BOK Financial Securities, Inc., Dallas, Texas (the "Purchaser") is determined to be the best, such bid proposing the lowest interest cost to the County; and

WHEREAS, the Purchaser has executed a certain Official Bid Form/Sale Agreement (the "Sale Agreement") with respect to the Loan Agreement and the Bonds, and the Board has previously approved the Sale Agreement and has made provision for its execution and delivery; and

WHEREAS, it is now necessary to make final provision for the approval of the Loan Agreement and to authorize the issuance of the Bonds or have to repeat all purposes including refunding;

NOW, THEREFORE, Be It Resolved by the Board of Supervisors of Scott County, Iowa, as follows: 1) The County shall enter into the Loan Agreement with the Purchaser in substantially the form as has been placed on file with the Board, providing for a loan to the County in the principal amount of \$12,680,000, for the purposes set forth in the preamble hereof. The Chairperson of the Board and County Auditor are hereby authorized and directed to sign the Loan Agreement on behalf of the County, and the Loan Agreement is hereby approved. 2) The Bonds are hereby authorized to be issued in evidence of the obligation of the County under the Loan Agreement, in the total aggregate principal amount of \$12,680,000, to be dated the date of delivery, in the denomination of \$5,000 each, or any integral multiple thereof, maturing annually on June 1 in each of the years, in the respective principal amounts and bearing interest at the respective rates as follows: Year; Principal Amount; Interest Rate Per Annum, 2020; \$900,000; 5.000%, 2021; \$1,740,000; 5.000%, 2022; \$1,835,000; 5.000%, 2023; \$1,920,000; 5.000%, 2024; \$2,020,000; 5.000%, 2025; \$2,180,000; 5.000%, 2026; \$1,185,000; 5.000%, 2027; \$845,000; 5.000%, 2028; \$55,000; 5.000%. 3) UMB Bank, n.a., is hereby designated as the Registrar and Paying Agent for the Bonds and may be hereinafter referred to as the "Registrar" or the "Paying Agent". The County shall enter into an agreement (the "Registrar/Paying Agent Agreement") with the Registrar, in substantially the form as has been placed on file with the Board; the Chairperson and County Auditor are hereby authorized and directed to sign the Registrar/Paying Agent Agreement on behalf of the County; and the Registrar/Paying Agent Agreement is hereby approved. The Bonds are not subject to optional redemption. Accrued interest on the Bonds shall be payable semiannually on the first day of June and December in each year, commencing December 1, 2019. Interest shall be calculated on the basis of

a 360-day year comprised of twelve 30-day months. Payment of interest on the Bonds shall be made to the registered owners appearing on the registration books of the County at the close of business on the fifteenth day of the month next preceding the interest payment date and shall be paid to the registered owners at the addresses shown on such registration books. Principal of the Bonds shall be payable in lawful money of the United States of America to the registered owners or their legal representatives upon presentation and surrender of the Bond or Bonds at the office of the Paying Agent. The Bonds shall be executed on behalf of the County with the official manual or facsimile signature of the Chairperson of the Board and attested with the official manual or facsimile signature of the County Auditor, and shall be fully registered Bonds without interest coupons. In case any officer whose signature or the facsimile of whose signature appears on the Bonds shall cease to be such officer before the delivery of the Bonds, such signature or such facsimile signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery. The Bonds shall not be valid or become obligatory for any purpose until the Certificate of Authentication thereon shall have been signed by the Registrar. The Bonds shall be fully registered as to principal and interest in the names of the owners on the registration books of the County kept by the Registrar, and after such registration, payment of the principal thereof and interest thereon shall be made only to the registered owners or their legal representatives or assigns. Each Bond shall be transferable only upon the registration books of the County upon presentation to the Registrar, together with either a written instrument of transfer satisfactory to the Registrar or the assignment form thereon completed and duly executed by the registered owner or the duly authorized attorney for such registered owner. The record and identity of the owners of the Bonds shall be kept confidential as provided by Section 22.7 of the Code of Iowa. 4) Notwithstanding anything above to the contrary, the Bonds shall be issued initially as Depository Bonds, with one fully registered Bond for each maturity date, in principal amounts equal to the amount of principal maturing on each such date, and registered in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York ("DTC"). On original issue, the Bonds shall be deposited with DTC for the purpose of maintaining a book-entry system for recording the ownership interests of its participants and the transfer of those interests among its participants (the "Participants"). In the event that DTC determines not to continue to act as securities depository for the Bonds or the County determines not to continue the book-entry system for recording ownership interests in the Bonds with DTC, the County will discontinue the book-entry system with DTC. If the County does not select another qualified securities depository to replace DTC (or a successor depository) in order to continue a book-entry system, the County will register and deliver replacement bonds in the form of fully registered certificates, in authorized denominations of \$5,000 or integral multiples of \$5,000, in accordance with instructions from Cede & Co., as nominee for DTC. In the event that the County identifies a qualified securities depository to replace DTC, the County will register and deliver replacement bonds, fully registered in the name of such depository, or its nominee, in the denominations as set forth above, as reduced from time to time prior to maturity in connection with redemptions or retirements by call or payment, and in such event, such depository will then maintain the book-entry system for recording ownership interests in

the Bonds. Ownership interest in the Bonds may be purchased by or through Participants. Such Participants and the persons for whom they acquire interests in the Bonds as nominees will not receive certificated Bonds, but each such Participant will receive a credit balance in the records of DTC in the amount of such Participant's interest in the Bonds, which will be confirmed in accordance with DTC's standard procedures. Each such person for which a Participant has an interest in the Bonds, as nominee, may desire to make arrangements with such Participant to have all notices of redemption or other communications of the County to DTC, which may affect such person, forwarded in writing by such Participant and to have notification made of all interest payments. The County will have no responsibility or obligation to such Participants or the persons for whom they act as nominees with respect to payment to or providing of notice for such Participants or the persons for whom they act as nominees. As used herein, the term "Beneficial Owner" shall hereinafter be deemed to include the person for whom the Participant acquires an interest in the Bonds. DTC will receive payments from the County, to be remitted by DTC to the Participants for subsequent disbursement to the Beneficial Owners. The ownership interest of each Beneficial Owner in the Bonds will be recorded on the records of the Participants whose ownership interest will be recorded on a computerized book-entry system kept by DTC. When reference is made to any action which is required or permitted to be taken by the Beneficial Owners, such reference shall only relate to those permitted to act (by statute, regulation or otherwise) on behalf of such Beneficial Owners for such purposes. When notices are given, they shall be sent by the County to DTC, and DTC shall forward (or cause to be forwarded) the notices to the Participants so that the Participants can forward the same to the Beneficial Owners. Beneficial Owners will receive written confirmations of their purchases from the Participants acting on behalf of the Beneficial Owners detailing the terms of the Bonds acquired. Transfers of ownership interests in the Bonds will be accomplished by book entries made by DTC and the Participants who act on behalf of the Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interest in the Bonds, except as specifically provided herein. Interest and principal will be paid when due by the County to DTC, then paid by DTC to the Participants and thereafter paid by the Participants to the Beneficial Owners.

5) The Bonds shall be in substantially the following form:

(Form of Bond) UNITED STATES OF AMERICA STATE OF IOWA SCOTT COUNTY  
GENERAL OBLIGATION COMMUNICATIONS AND REFUNDING BOND, SERIES  
2019 No. \_\_\_\_\_ \$ \_\_\_\_\_ RATE \_\_\_\_\_% MATURITY DATE June 1, \_\_\_\_\_  
BOND DATE August 12, 2019 CUSIP Scott County (the "County"), Iowa, for value received, promises to pay on the maturity date of this Bond to Cede & Co. New York, NY or registered assigns, the principal sum of \_\_\_\_\_ THOUSAND DOLLARS in lawful money of the United States of America upon presentation and surrender of this Bond at the office of UMB Bank, n.a., West Des Moines, Iowa (hereinafter referred to as the "Registrar" or the "Paying Agent"), with interest on said sum, until paid, at the rate per annum specified above from the date of this Bond, or from the most recent interest payment date on which interest has been paid, on June 1 and December 1 of each year, commencing December 1, 2019, except as the provisions hereinafter set forth with respect to redemption prior to maturity may be or become applicable hereto. Interest on this Bond is payable to the registered owner appearing on the registration books of the

County at the close of business on the fifteenth day of the month next preceding the interest payment date, and shall be paid to the registered owner at the address shown on such registration books. This Bond shall not be valid or become obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Registrar. This Bond is one of a series of General Obligation Communications and Refunding Bonds, Series 2019 (the "Bonds"), issued in the aggregate principal amount of \$12,680,000 by the County to evidence its obligation under a certain Loan Agreement, dated as of August 12, 2019 (the "Loan Agreement"). The Bonds are issued pursuant to and in strict compliance with the provisions of Sections 331.402(3) and 331.443 of the Code of Iowa, 2019, and all other laws amendatory thereof and supplemental thereto, and in conformity with a resolution of the County Board of Supervisors authorizing and approving the Loan Agreement and providing for the issuance and securing the payment of the Bonds (the "Resolution"), and reference is hereby made to the Resolution and the Loan Agreement for a more complete statement as to the source of payment of the Bonds and the rights of the owners of the Bonds. The Bonds are not subject to optional redemption. This Bond is fully negotiable but shall be fully registered as to both principal and interest in the name of the owner on the books of the County in the office of the Registrar, after which no transfer shall be valid unless made on said books and then only upon presentation of this Bond to the Registrar, together with either a written instrument of transfer satisfactory to the Registrar or the assignment form hereon completed and duly executed by the registered owner or the duly authorized attorney for such registered owner. The County, the Registrar and the Paying Agent may deem and treat the registered owner hereof as the absolute owner for the purpose of receiving payment of or on account of principal hereof, premium, if any, and interest due hereon and for all other purposes, and the County, the Registrar and the Paying Agent shall not be affected by any notice to the contrary. And It Is Hereby Certified and Recited that all acts, conditions and things required by the laws and Constitution of the State of Iowa, to exist, to be had, to be done or to be performed precedent to and in the issue of this Bond were and have been properly existent, had, done and performed in regular and due form and time; that provision has been made for the levy of a sufficient continuing annual tax on all the taxable property within the County for the payment of the principal of and interest on this Bond as the same will respectively become due; and that the total indebtedness of the County, including this Bond, does not exceed any constitutional or statutory limitations.

IN TESTIMONY WHEREOF, Scott County, Iowa, by its Board of Supervisors, has caused this Bond to be executed with the duly authorized facsimile signature of its Chairperson and attested with the duly authorized facsimile signature of its County Auditor, all as of August 12, 2019. SCOTT COUNTY, IOWA By (DO NOT SIGN)  
Chairperson, Board of Supervisors Attest: (DO NOT SIGN)  
County Auditor Registration Date: (Registration Date) REGISTRAR'S CERTIFICATE  
OF AUTHENTICATION This Bond is one of the Bonds described in the within  
mentioned Resolution. UMB BANK, N.A. West Des Moines, Iowa Registrar  
By (Authorized Signature) Authorized Officer



ABBREVIATIONS The following abbreviations, when used in this Bond, shall be construed as though they were written out in full according to applicable laws or regulations: TEN COM - as tenants in common TEN ENT - as tenants by the entireties JT TEN - as joint tenants with right of survivorship and not as tenants in common UTMA \_\_\_\_\_(Custodian) As Custodian for \_\_\_\_\_(Minor) under Uniform Transfers to Minors Act \_\_\_\_\_(State)

Additional abbreviations may also be used though not in the list above.

ASSIGNMENT For valuable consideration, receipt of which is hereby acknowledged, the undersigned assigns this Bond to \_\_\_\_\_ (Please print or type name and address of Assignee) \_\_\_\_\_ PLEASE INSERT SOCIAL SECURITY OR OTHER IDENTIFYING NUMBER OF ASSIGNEE and does hereby irrevocably appoint \_\_\_\_\_, Attorney, to transfer this Bond on the books kept for registration thereof with full power of substitution. Dated: \_\_\_\_\_ Signature guaranteed: \_\_\_\_\_ (Signature guarantee must be provided in accordance with the prevailing standards and procedures of the Registrar and Transfer Agent. Such standards and procedures may require signatures to be guaranteed by certain eligible guarantor institutions that participate in a recognized signature guarantee program.) \_\_\_\_\_

NOTICE: The signature to this Assignment must correspond with the name of the registered owner as it appears on this Bond in every particular, without alteration or enlargement or any change whatever. 6) The Bonds shall be executed as herein provided as soon after the adoption of this resolution as may be possible and thereupon shall be delivered to the Registrar for registration, authentication and delivery to or upon the direction of the Purchaser, upon receipt of the loan proceeds (the "Proceeds"), and all action heretofore taken in connection with the Loan Agreement and the sale of the Bonds is hereby ratified and confirmed in all respects. The Proceeds shall be used to pay costs of issuance, refund the Callable 2009A Bonds, and pay Project costs, as set forth in the County's closing and tax certificate. The County shall keep a detailed and segregated accounting of the expenditure of, and investment earnings on, the Proceeds to ensure compliance with the requirements of the Internal Revenue Code, as hereinafter defined. 7) As required by Chapter 76 of the Code of Iowa, and for the purpose of providing for the levy and collection of a direct annual tax sufficient to pay the interest on the Bonds as it falls due, and also to pay and discharge the principal thereof at maturity, there is hereby ordered levied on all the taxable property in the County in each of the years while the Bonds or any of them are outstanding, a tax sufficient for that purpose, and in furtherance of this provision, but not in limitation thereof, there is hereby levied on all the taxable property in the County the following direct annual tax for collection in each of the following fiscal years: For collection in the fiscal year beginning July 1, 2020, sufficient to produce the net annual sum of \$2,329,000; For collection in the fiscal year beginning July 1, 2021, sufficient to produce the net annual sum of \$2,337,000; For collection in the fiscal year beginning July 1, 2022, sufficient to produce the net annual sum of \$2,330,250; For collection in the fiscal year beginning July 1, 2023, sufficient to produce the net annual sum of \$2,334,250; For collection in the fiscal year beginning July 1, 2024, sufficient to produce the net annual sum of \$2,393,250; For collection in the fiscal year beginning July 1, 2025, sufficient to produce the net annual sum of \$1,289,250; For collection in the fiscal year beginning

July 1, 2026, sufficient to produce the net annual sum of \$890,000; and For collection in the fiscal year beginning July 1, 2027, sufficient to produce the net annual sum of \$57,750. The County has appropriated sufficient amounts for the payment of debt service on December 1, 2019 and June 1, 2020. 8) A certified copy of this resolution shall be filed with the County Auditor, and the Auditor is hereby instructed to enter for collection and assess the tax hereby authorized. When annually entering such taxes for collection, the County Auditor shall include the same as a part of the tax levy for Debt Service Fund purposes of the County and when collected, the proceeds of the taxes shall be converted into the Debt Service Fund of the County and set aside therein as a special account to be used solely and only for the payment of the principal of and interest on the Bonds hereby authorized and for no other purpose whatsoever. Pursuant to the provisions of Section 76.4 of the Code of Iowa, each year while the Bonds remain outstanding and unpaid, any funds of the County which may lawfully be applied for such purpose may be appropriated, budgeted and, if received, used for the payment of the principal of and interest on the Bonds as the same become due, and, if so appropriated, the taxes for any given fiscal year as provided for in Section 7 of this Resolution, shall be reduced by the amount of such alternate funds as have been appropriated for said purpose and evidenced in the County's budget. 9) The interest or principal and both of them falling due in any year or years shall, if necessary, be paid promptly from current available funds of the County in advance of taxes levied and when the taxes shall have been collected, reimbursement shall be made to such current funds in the sum thus advanced. 10) It is the intention of the County that interest on the Bonds be and remain excluded from gross income for federal income tax purposes pursuant to the appropriate provisions of the Internal Revenue Code of 1986, as amended, and the Treasury Regulations in effect with respect thereto (all of the foregoing herein referred to as the "Internal Revenue Code"). In furtherance thereof, the County covenants to comply with the provisions of the Internal Revenue Code as they may from time to time be in effect or amended and further covenants to comply with the applicable future laws, regulations, published rulings and court decisions as may be necessary to insure that the interest on the Bonds will remain excluded from gross income for federal income tax purposes. Any and all of the officers of the County are hereby authorized and directed to take any and all actions as may be necessary to comply with the covenants herein contained. The Bonds are not "Qualified Tax Exempt Obligations" as that term is used in Section 265(b)(3)(B) of the Internal Revenue Code. 11) The Securities and Exchange Commission (the "SEC") has promulgated certain amendments to Rule 15c2-12 under the Securities Exchange Act of 1934 (17 C.F.R. § 240.15c2-12) (the "Rule") that make it unlawful for an underwriter to participate in the primary offering of municipal securities in a principal amount of \$1,000,000 or more unless, before submitting a bid or entering into a purchase contract for such securities, an underwriter has reasonably determined that the issuer or an obligated person has undertaken in writing for the benefit of the holders of such securities to provide certain disclosure information to prescribed information repositories on a continuing basis so long as such securities are outstanding or unless and to the extent the offering is exempt from the requirements of the Rule. On the date of issuance and delivery of the Bonds, the County will execute and deliver a Continuing Disclosure Certificate pursuant to which the County will undertake to comply with the Rule. The County covenants and

agrees that it will comply with and carry out the provisions of the Continuing Disclosure Certificate. Any and all of the officers of the County are hereby authorized and directed to take any and all actions as may be necessary to comply with the Rule and the Continuing Disclosure Certificate. 12) The Chairperson of the Board of Supervisors and the County Auditor (or their acting designees) are hereby authorized to execute and deliver any and all agreements, documents and instruments required related to the issuance of the Bonds and to carry out the purposes set forth in this resolution, including but not limited to any tax certificates, closing certificates and purchase agreements. 13) All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict. 14) This resolution shall be in full force and effect immediately upon its adoption and approval, as provided by law.

Moved by Maxwell, seconded by Beck a motion approving a beer/liquor license renewal for Wapsi Willys. All Ayes.

Moved by Maxwell, seconded by Beck that the following resolution be approved. Roll Call: All Ayes.

BE IT RESOLVED: 1) The Scott County Board of Supervisors approves for payment all warrants numbered 299698 through 299893 and 299908 through 299955 as submitted and prepared for payment by the County Auditor, in the total amount of \$2,082,145.94. 2) This resolution shall take effect immediately.

David Farmer updated the Board on FY19 revenues as of June 30, 2019. He said Gaming Revenue is on budget at \$683,200. He said Recorder Revenue is down about \$67,842 to \$1,091,133 and is unlikely to change as he wraps up the audit. He said Road Use Tax is up about \$282,960 more than budgeted. He said Local Option Sales Tax has one more distribution to come but will not hit \$4.7 million. He said sales tax revenue will end up between \$4.4 and \$4.5 million which is still the second highest in 10 years. He said County Interest Income of \$1,427,420 will be distributed to the funds that earned it which will drop the general fund interest income to \$731,000. He said Building Permit Revenue was up 1.78 percent to \$230,528. He said Sheriff Revenue charges for services is close to the budget estimate and expects that number to shift up with final year-end accruals. He said Attorney Fine Collection did not change.

Farmer said the June average daily jail population, excluding federal inmates, was 302.

Farmer said the June Juvenile Detention Center average daily population was 14, down from 22 the previous month, which includes all placements in and out of the County. He said this number does not include the number of juveniles remanded to adult jail.

Mahesh Sharma, County Administrator reported on Scott County not having any juveniles being housed outside of the County and said that the number 14 is only an average.

Farmer said there were 4,156 golf rounds at Glynn's Creek in the month of June, which is 3.8 percent less than at this time last year, and down 8.5 percent for the year to date and the lowest in 10 years. He said the golf course should be in the positive to break even range for revenues versus expenses.

Kinzer reported on an upcoming meeting that will include census training. He emphasized that an accurate Census count is important for allocation of federal funds.

Kinzer also commented on an email received regarding ballistic vests needing to be replaced for the Sheriff's Office Special Response Team. He said partial funding was received by a Scott County Regional Authority grant. He said the County needs to look ahead and the Board needs to fund the replacements in the future.

Mary Thee said she did not know if these are separate vests, but that there is language in the union contract with the Deputy Sheriffs Association that says the vests are replaced every five years.

Moved by Maxwell, seconded by Kinzer at 5:34 p.m. a motion to adjourn. All Ayes.

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Tony Knobbe, Chair of the Board  
Scott County Board of Supervisors

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ATTEST: Roxanna Moritz  
Scott County Auditor