

OFFICIAL PROCEEDINGS: Mahaska County Board of Supervisors

MAHASKA COUNTY BOARD OF SUPERVISORS November 20, 2017

The Mahaska County Board of Supervisors met in regular session on the above date at 9:00 a.m. in the third floor conference room of the Mahaska County courthouse. Present were the following board members: Chairman – Mark Doland; Vice chairman – Henry VanWeelden; Member – Mark Groenendyk. Also present were Amanda DeVore, CRI; Angie Holland, Osky Herald; Miranda Keeler, KBOE; Ken Allsup, Osky News; Dave Sedivec, Conservation Director; John Hansen; Jeremy Oden; Mike Adkins; Russ VanRenterghem, Sheriff; Dave Shanahan, Engineer; Jim Blomgren, Co Attorney; Beth Danowsky; Tim Flaherty; Alven Meppelink; and Susan Brown, Mahaska County Auditor. This meeting was filmed by Communications Research Institute of William Penn University.

Chairman Doland opened the meeting at 9:00 a.m. with a moment of silence.

It was moved by Groenendyk seconded by VanWeelden to approve agenda. All present voted aye. Motion carried.

Public Comments: Co Attorney asked for special meeting to act on changing a part time position in his office to full time as he seeks a replacement staff person. Board will meet Wed., Nov 22, at 9:00 a.m.

It was moved by VanWeelden seconded by Groenendyk to approve minutes from November 6th and 9th meetings. All present voted aye. Motion carried.

Dave Sedivec, Conservation Dir., gave monthly report and it was placed on file. John Hansen from Midwest Construction Consultants also provided an update on Environmental Learning Center construction progress. Grading complete, footings poured, underground electric in process. Should begin installation of precast panels later in December.

It was moved by VanWeelden seconded by Doland to add the following current Mahaska County Sheriff Reserve officers to payroll in the sheriff's department as part time employees for occasional shift coverage: John Doty, Jim Arment, Jon Holmes and Mark Roorda. Rate will be \$10.00 per hour. Effective immediately. All present voted aye. Motion carried.

It was moved by Groenendyk seconded by VanWeelden to approve hiring and adding to secondary road payroll Andrew Rust as maintenance and equipment operator starting at 90% of position salary \$19.63/hr with six month probation and Jacob Bell as motor grader operator starting at 90% of position salary \$19.89/hr with six month probation. All present voted aye. Motion carried.

It was moved by Groenendyk seconded by VanWeelden to approve 28E agreement with Iowa DOT for new shared salt facility. All present voted aye. Motion carried.

It was moved by VanWeelden seconded by Doland to deny request for personal use of Truax County Shop building. All present voted aye. Motion carried. Board will work with county attorney to draft policy for facility use.

It was moved by VanWeelden seconded by Groenendyk to disallow two Business Property Tax Credit applications for FY2017 as recommended by assessor. Both were classed as multi-residential. All

present voted aye. Motion carried. It was moved by VanWeelden seconded by Groenendyk to approve the following amendment. All present voted aye. Motion carried.

AMENDMENT NO. 1 to AGREEMENT FOR PRIVATE DEVELOPMENT

THIS AMENDMENT NO. 1 ("Amendment") to that certain Agreement for Private Development dated September 1, 2015, by and between Mahaska County, Iowa, The Welders Shield LLC, and Co-Line Welding, Inc. ("Original Agreement") is made and entered into on or as of the 15th day of November, 2017 (the "Effective Date"), by and between MAHASKA COUNTY, IOWA, a municipality (the "County"), THE WELDERS SHIELD LLC, an Iowa limited liability company (the "Developer"), and CO-LINE WELDING, INC., an Iowa corporation (the "Tenant").

WHEREAS, the parties previously executed the Original Agreement, which obligates the Developer to build certain Minimum Improvements on Development Property in the Northwest Urban Renewal Area more particularly described as:

Lot 6 Brand Subdivision, a subdivision of the NW fractional quarter of Section 4, Township 77 North, Range 17 West of the 5th P.M., Mahaska County, Iowa Parcel No. 0104100024 in Mahaska County; and

WHEREAS, pursuant to the Original Agreement, the Developer is obligated to lease the Minimum Improvements to Tenant and Tenant is obligated to employ employees therein; and

WHEREAS, in exchange for and conditioned on the Developer and Tenant complying with the obligations and terms of the Original Agreement, the Original Agreement sets forth a schedule of Economic Development Grants to be paid to Developer; and

WHEREAS, the Economic Development Grants are not scheduled to begin until the Minimum Improvements are fully assessed and the Developer files an Annual Certification with the County showing the same; and

WHEREAS, the Minimum Improvements have not yet been fully assessed; and

WHEREAS, the Original Agreement provides that certain costs incurred by the County related to the drafting, adoption, and execution of the Original Agreement and the Urban Renewal Plan for the Northwest Urban Renewal Area ("County Costs") will be reimbursed by Developer at the time the first Economic Development Grant(s) are paid under the terms of the Original Agreement; and

WHEREAS, the County has incurred \$14,200 in County Costs to date, and anticipates it may incur additional costs prior to the completion of the Project; and

WHEREAS, the parties agree that the County should expedite the reimbursement of the County Costs prior to the making of the first Economic Development Grant by certifying those costs for reimbursement through tax increment financing pursuant to Section 403.19 of the Code of Iowa; and

WHEREAS, such certification will establish a base value for the Development Property under Section 403.19 of the

Code of Iowa. NOW THEREFORE, the parties agree as follows:

1. All capitalized terms used herein and not specifically defined herein shall have the same definitions as in the Original Agreement.

2. Section 10.5(a) of the Original Agreement is hereby deleted and a new Section 10.5(a) is inserted in lieu thereof as follows:

a. At any time, the County may certify as indebtedness under Section 403.19 of the Code of Iowa an amount equal to the actual costs incurred by the County in connection with the drafting and adoption/execution of the Urban Renewal Plan and the Agreement (including any amendment thereto), including, but not limited to publication fees for legal notices, actual costs associated with County Board of Supervisors meetings, and reasonable planning and legal fees of the County, associated with the negotiation, drafting, and authorization of the Agreement, any amendment thereto, and preparation and adoption of the Urban Renewal Plan. The County shall be entitled to utilize up to \$25,000 of the available Tax Increments to reimburse itself for said costs even if such utilization of the Tax Increments results in a reduction in the amount of the first Economic Development Grant(s) to be paid to the Developer."

3. The terms and provisions of the Original Agreement not otherwise modified or amended by this Amendment remain in full force and effect. To the extent that there are any conflicts between the Original Agreement and this Amendment, this Amendment shall govern. The parties do hereby ratify and affirm the Original Agreement as amended by this Amendment.

4. This Amendment may be executed in two or more counterparts, each of which shall be deemed an original, but all of which taken together shall constitute one and the same agreement. A signed copy of this Amendment delivered by facsimile, email or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Amendment.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be duly executed on or as of the Effective Date.

It was moved by VanWeelden seconded by Groenendyk to approve the following resolution. All present voted aye. Motion carried.

RESOLUTION NO. 2017-21 RESOLUTION AUTHORIZING ADVANCEMENT OF COSTS FOR AN URBAN RENEWAL PROJECT AND CERTIFICATION OF EXPENSES INCURRED BY THE COUNTY FOR PAYMENT UNDER IOWA CODE SECTION 403.19

WHEREAS, the County of Mahaska, Iowa has adopted the Northwest Urban Renewal Plan, as amended (the "Plan") for the Northwest Urban Renewal Area (the "Urban Renewal Area") for the purpose of undertaking urban renewal projects, including the project described as Administrative Costs, (the "Project") within the Urban Renewal Area; and

WHEREAS, the Project is located in the Urban Renewal Area; is described on page 6 of the Plan; does not exceed the projected Project cost estimate on page 6 of the Plan; and, in the judgment of the

Board will further one or more of the objectives of the Plan. Therefore, the Project constitutes a public use and purpose as provided by Iowa Code Chapters 15A and 403; and

WHEREAS, the County intends to advance or has advanced costs from the General Fund to pay costs associated with the Project, and thereafter reimburse said fund with tax increment; and

WHEREAS, before approving an urban renewal project for reimbursement with tax increment, it is necessary to make certain findings under Chapter 403; and

WHEREAS, it is the intention of the County to certify the amount of funds advanced for reimbursement under Iowa Code Section 403.19 before December 1, 2017; and

WHEREAS, the amount of funds advanced or to be advanced for the Project is currently estimated at \$14,200.00.

NOW, THEREFORE, IT IS RESOLVED by the Board Supervisors of the County of Mahaska, Iowa, as follows:

Section 1. Pursuant to Ordinance No. 14 - , there has been established the Northwest Urban Renewal Area – TIF Fund (the "Tax Increment Fund"), into which all incremental property tax revenues received from the Urban Renewal Area, as amended, are deposited. The Board finds the Project to be an Urban Renewal Project as defined in Iowa Code Chapter 403, and further finds that said Project is included in the Plan for the Urban Renewal Area.

Section 2. It is hereby directed that the total costs for the Project advanced from time to time from the General Fund in order to pay the costs of the Project shall be treated as an internal loan (the "Loan") from the Tax Increment Fund and the General Fund shall be reimbursed the total actual Project cost from the Tax Increment Fund.

Section 3. All Project costs to be incurred for the Project are approved, to be advanced as described in Section 2. The Project is currently estimated to cost approximately \$14,200.00.

Section 4. Certification for reimbursement under Iowa Code Section 403.19 shall be made by the Board on or before December 1, 2017.

ADOPTED AND PASSED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF MAHASKA, STATE OF IOWA, this 20th day of November, 2017.

It was moved by Groenendyk seconded by VanWeelden to reappoint the following four representatives to the Mahaska County Solid Waste Commission for 2018: Peggy Wright, John Jacobs, Alan DeBruin and Mark Groenendyk. All present voted aye. Motion carried.

Committee reports: Supervisor Doland reported all positions at Chamber office are now filled. Meetings are quarterly with all four groups. Mental Health region is creating a task force to identify some expanded core services. Will be spending down balance in fund.

Public Comments: None It was moved by Groenendyk seconded by VanWeelden to adjourn. All present voted aye. Motion carried.

Mark Doland Mahaska County Board of Supervisors Attest: Susan L. Brown Mahaska County Auditor

SUN50-1

Public Notice

REQUEST FOR PROPOSAL RFP NUMBER 2017-1

Mahaska County will receive proposals for audit services relating to the audit for the 3 year(s) ending June 30, 2018, 2019, an 2020. Please contact the Mahaska County Auditor's Office at 641-673-7148 for information relating to minimum specifications of services, data to be included in the proposal, and evaluation criteria.

Sealed proposals (2 copies) will be accepted until 4:30 p.m., January 10, 2018, at the office of the Mahaska County Auditor's Office in Oskaloosa, Iowa. If mailed, the proposals should be mailed to: Susan L. Brown, Mahaska County Auditor, 106 S 1st St, Oskaloosa, IA 52577.

Those submitting sealed proposals should indicate on the outside of the envelope in the lower left-hand corner that it is a sealed proposal for the RFP number indicated above and the name of the firm submitting the proposal.

The contract for services will be awarded by January 31, 2018.

SUN50-1

PROCEEDINGS: Mahaska Co.

MAHASKA COUNTY BOARD OF SUPERVISORS November 22, 2017

The Mahaska County Board of Supervisors met in special session on the above date at 9:00 a.m. in the third floor conference room of the Mahaska County courthouse. Present were the following board members: Chairman – Mark Doland; Vice chairman – Henry VanWeelden; and Member – Mark Groenendyk. Also present were Ken Allsup, Osky News; Dave Shanahan, Engineer; Jared Noach, Mid American Energy; Jim Blomgren, Co Attorney; Jeannette Newendorp; Terri Menninga; Kim Newendorp and Susan Brown, Mahaska County Auditor.

Chairman Doland opened the meeting with a moment of silence at 9:00 a.m..

It was moved by VanWeelden seconded by Groenendyk to approve the agenda for today's meeting. All present voted aye. Motion carried.

Public Comments: None It was moved by Groenendyk seconded by VanWeelden to approve Damage Release from Haul Road Damages

Agreement with Mid American Energy Company relating to road damage during Prairie Wind Farm Project. All present voted aye. Motion carried.

Attorney Blomgren requests the approval to replace vacant part time position with full time position for Administrative Office Assistant. It was moved by Groenendyk seconded by VanWeelden to approve posting and hiring of Administrative Office Assistant as a full time position. All present voted aye. Motion carried.

It was moved by Groenendyk seconded by VanWeelden to add Lynn Perkins to county attorney office payroll as temporary help effective November 21, 2017; sixteen hours per week at \$16.00 per hour. All present voted aye. Motion carried.

Public comments: None It was moved by VanWeelden seconded by Groenendyk to adjourn. All present voted aye. Motion carried.

Mark Doland – Chairman Mahaska County Board of Supervisors Attest: Susan L. Brown Mahaska County Auditor

SUN50-1

PROCEEDINGS: Mahaska Co.

MAHASKA COUNTY BOARD OF SUPERVISORS November 9, 2017

The Mahaska County Board of Supervisors met in special session on the above date at 1:00 p.m. in the third floor conference room of the Mahaska County courthouse. Present were the following board members: Chairman – Mark Doland; Vice chairman – Henry VanWeelden; and Member – Mark Groenendyk. Also present were James Jennings, Osky Herald; Ken Allsup, Osky News; Darin Hite, IT; Steve Burnett and Susan Brown, Mahaska County Auditor.

Chairman Doland opened the meeting at 1:00 p.m.

It was moved by Groenendyk seconded by VanWeelden to approve the agenda for today's meeting. All present voted aye. Motion carried.

Public Comments: None A contract with MidAmerican Energy for a fiber project at the Annex building was tabled.

It was moved by VanWeelden seconded by Groenendyk to approve twelve month Class C Commercial Liquor License for Peppers, Inc. effective Novem-

ber 10, 2017. All present voted aye. Motion carried.

Susan Brown, Mahaska County Auditor and Commissioner of Elections reported that there were 9,637 eligible voters on November 6, 2017 for the City Elections in Mahaska County of which 1,482 cast a ballot for a 15.38% turnout.

There were 200 absentee ballots requested. Three absentee ballots were not returned. There were 5 provisional ballots cast. One of these was read.

It was moved by VanWeelden seconded by Groenendyk to accept the canvass results as presented. All present voted aye. Motion carried.

Results of the City Election can be found in the permanent election record book in the Mahaska County Auditor's Office.

Public comments: None It was moved by VanWeelden seconded by Groenendyk to adjourn. All present voted aye. Motion carried.

Mark Doland – Chairman Mahaska County Board of Supervisors Attest: Susan L. Brown Mahaska County Auditor

SUN50-1

PROCEEDINGS: Fremont

CITY OF FREMONT, IOWA Meeting Minutes December 4, 2017

The Fremont City Council met in regular session Monday, December 4, 2017, at 7:00 p.m. with Mayor John VanZante presiding.

Council members present were Brent Swearingen, Max Marlin via speaker phone, James Howrey, Terrie McElroy, Yvonne Evans was absent.

Guest present: Brian Rainey with Mahaska County Sheriff's Department, Janet Long, Ken Long, Marilyn Walker, Annissa Helm-Loyd, Phil Brown.

Swearingen made a motion to approve the consent agenda consisting of the Treasurer's Report, Clerk's Report, minutes of meeting from November 6, 2017, and Claims list, seconded by McElroy. Ayes: Swearingen, Marlin, Howrey, McElroy.

Mayor VanZante administered the Oath of Office to Councilmember elect Ken Long.

Swearingen made a motion to approve the hiring of Bill Loyd, as a part-time city employee. Howrey seconded. Ayes: Howrey, Marlin, McElroy, Swearingen

The city clerk will write the job description for the part-time employee and submit to council for approval.

McElroy made a motion to give the city employees a 3% raise. Howrey seconded. Ayes: Howrey, Marlin, McElroy, Swearingen

Council discussed the hours for employees. Public Works Bruce Caves will go back to a 40 hour a week schedule. If he works over 8 hours in any day, he will take off time at the end of the week. This will be put on next month agenda to be passed by resolution.

Council discuss having the city clerk start later in the day on council meeting days to accommodate any resident to be able to come in after 5.00 p.m. This will be on the next month agenda to be passed by resolution.

Swearingen made a motion approve the Thomas Electric bid for setting pole, installing a security light and box at the South Park. McElroy seconded. Ayes: Howrey, Marlin, McElroy, Swearingen.

McElroy made a motion approve the Thomas Electric bid for the security light on the flag pole at the North Park. Swearingen seconded. Ayes: Howrey, Marlin,

McElroy, Swearingen.

Swearingen made a motion to adopt Resolution No. #558 levying a special assessment for abatement of nuisance for mowing property at 119 East Main Street, Fremont, Iowa. Seconded by Howrey. Roll call vote, Ayes: Swearingen, Howrey, McElroy, Marlin. Nays: none. Passed and adopted this 4th day of December 2017

Howrey made a motioned to adjourn, seconded by McElroy. Ayes: Swearingen, Howrey, Marlin, McElroy. Meeting adjourned at 8:20 p.m.

Attest: Nancy Reed, City Clerk CITY OF FREMONT, IOWA CLAIMS

December-17 Bruce Caves-Payroll..... \$4,131.49 Nancy Reed-Payroll..... \$1,919.14 Alliant Energy-Electricity..... \$1,199.93 Arnold Motor Supply-Supplies.... \$133.09 Bill Loyd-Labor/November..... \$442.13 Boland Recreation

-Park Loan Expense \$4,551.00 Bruce Caves -Reimburse for shipping..... \$12.65 Bruce Caves -Reimburse for boots \$149.79 Casey's-Gas \$122.90 Certified Pest Control -Monthly spray \$19.50 City of Fremont

-Reimburse Petty Cash..... \$1.40 City of Fremont-Petty Cash \$49.60 Douds Stone-3/4 Road stone \$227.70 Helsinga Law-Legal Fee \$75.00 Iowa League of Cities-Municipal Leadership Academy \$150.00 Iowa One Call-Locates \$23.40 Iowa Rural Water Asso

-Membership Dues..... \$25.00 Ipers-Retirement..... \$856.29 IRS-Federal Deposits..... \$1,497.75 Keystone-Lab work..... \$107.00 Mahaska Rural Water-Water bill... \$20.00 Malcom Lumber

-Supplies for dog pen..... \$105.38 McGriffs of Fremont-Supplies..... \$144.38 Mid-American Energy-Gas \$82.76 Steve Roquet-Rock Hauled \$90.00 The Office Center-Supplies \$48.87 The Oskaloosa Herald

-Financial Report..... \$131.20 Titan Mcachinery-Forks \$925.00 Van Meter-Breaker Panel for Park... \$76.69 Windstream-Telephone/Internet... \$215.43

SUN50-1

OFFICIAL PROCEEDINGS: Mahaska County Board of Supervisors

MAHASKA COUNTY BOARD OF SUPERVISORS November 6, 2017

The Mahaska County Board of Supervisors met in regular session on the above date at 9:00 a.m. in the third floor conference room of the Mahaska County courthouse. Present were the following board members: Chairman – Mark Doland; Vice chairman – Henry VanWeelden; and Member – Mark Groenendyk. Also present were Angie Holland, Osky Herald; Jason Madison, CRI; Ken Allsup, Osky News; Miranda Keeler, KBOE; Dave Shanahan, Engineer, Dave Sedevic, Conservation; Scott Miller, Sheriff Dept; Kim Newendorp, Comm Services; Tim Flaherty; Steve Wanders and Susan Brown, Mahaska County Auditor. The meeting was filmed by Communications Research Institute of William Penn University.

Chairman Doland opened the meeting at 9:00 a.m. with a moment of silence.

It was moved by VanWeelden seconded by Groenendyk to approve the agenda for today's meeting. All present voted aye. Motion carried.

Public Comments: None
It was moved by Groenendyk seconded by VanWeelden to approve the minutes of October 16. All present voted aye. Motion carried.

It was moved by VanWeelden seconded by Groenendyk to approve the bills for the month of October in total \$817,518.33. All present voted aye. Motion carried.

It was moved by Groenendyk seconded by VanWeelden to add David Wilke as full time Deputy Sheriff in the Sheriff's Dept effective November 6, 2017. Annual pay will be \$48,000/yr. All present voted aye. Motion carried.

United Way will include flyer in payroll as has been done in the past.

It was moved by VanWeelden seconded by Groenendyk to accept quote and authorize signature to bind coverage for Builders Risk insurance on Environmental Learning Center building construction. Premium amount is \$3,745.00. All present voted aye. Motion carried.

It was moved by Groenendyk seconded by VanWeelden to approve Urban Renewal Report for FY17 as presented and direct auditor to file with state. All present voted aye. Motion carried.

It was moved by VanWeelden seconded by Groenendyk to approve the following resolution. All present voted aye. Motion carried.

RESOLUTION NO. 2017-20 Resolution authorizing and providing for the issuance of \$4,925,000 General Obligation Local Option Sales Tax Bonds, Series 2017 and directing the levy of taxes to pay the same

WHEREAS, the Board of Supervisors of Mahaska County (the "County"), State of Iowa, has heretofore proposed to issue not to exceed \$4,925,000 General Obligation Local Option Sales Tax Bonds for the purpose of paying costs, to that extent, of construction of a County Conservation Center and construction, reconstruction and maintenance of County roads and bridges, and has published notice of the proposed action and has held a hearing thereon and no petition has been filed asking that the proposal be submitted to the voters of the County; and

WHEREAS, the County approved entering into a Bond Purchase Agreement with Northland Securities, Minneapolis MN (the "Purchaser") in connection with the sale of bonds in the principal amount of \$4,925,000 (the "Bonds"); and

WHEREAS, it is now necessary to take final action the issuance of the Bonds;

NOW, THEREFORE, Be It Resolved by the Board of Supervisors of Mahaska County, Iowa, as follows:

Section 1. The Bonds are hereby authorized to be issued, in the total aggregate principal amount of \$4,925,000, to be dated November 21, 2017, 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
2018.....	\$315,000.....	2.00%
2019.....	\$285,000.....	2.00%
2020.....	\$290,000.....	2.00%
2021.....	\$295,000.....	2.00%
2022.....	\$300,000.....	2.00%
2023.....	\$310,000.....	1.65%
2024.....	\$310,000.....	2.00%
2026.....	\$640,000.....	2.05%
2027.....	\$330,000.....	2.25%
2028.....	\$340,000.....	2.40%
2029.....	\$350,000.....	2.50%
2031.....	\$265,000.....	2.70%
2034.....	\$430,000.....	3.00%
2037.....	\$465,000.....	3.25%

Section 2. Bankers Trust Company, Des Moines, Iowa, 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 County reserves the right to prepay part or all of the principal of the Bonds maturing in each of the years 2026 to 2037, inclusive, prior to and in any order of maturity on June 1, 2025, or on any date thereafter upon terms of par and accrued interest.

If less than all of the Bonds of any like maturity are to be redeemed, the particular part of those Bonds to be redeemed shall be selected by the Registrar by lot. The Bonds may be called in part in one or more units of \$5,000.

If less than the entire principal amount of any Bond in a denomination of more than \$5,000 is to be redeemed, the Registrar will issue and deliver to the registered owner thereof, upon surrender of such original Bond, a new Bond or Bonds, in any authorized denomination, in a total aggregate principal amount equal to the unredeemed balance of the original Bond. Notice of such redemption as aforesaid identifying the Bond or Bonds (or portion thereof) to be redeemed shall be sent by electronic means or mailed by certified mail to the registered owners thereof at the addresses shown on the County's registration books not less than 30 days prior to such redemption date. Any notice of redemption may contain a statement that the redemption is conditioned upon the receipt by the Paying Agent of funds on or before the date fixed for redemption sufficient to pay the redemption price of the Bonds so called for redemption, and that if funds are not available, such redemption shall be cancelled by written notice to the owners of the Bonds called for redemption in the same manner as the original redemption notice was sent. All of such Bonds as to which the County reserves and exercises the right of redemption and as to which notice as aforesaid shall have been given and for the redemption of which funds are duly provided, shall cease to bear interest on the redemption date.

Accrued interest on the Bonds shall be payable semiannually on the first day of

June and December in each year, commencing June 1, 2018. 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.

Section 3. 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.

Section 4. The Bonds shall be in substantially the following form:

(Form of Bond)

UNITED STATES OF AMERICA
STATE OF IOWA MAHASKA COUNTY
GENERAL OBLIGATION LOCAL OPTION
SALES TAX BOND, SERIES 2017

No. _____ \$ _____
Rate _____ %
Maturity Date November 21, 2017
Bond Date June 1, 2017
CUSIP _____

Mahaska 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 Bankers Trust Company, 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 June 1, 2018, 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 Local Option Sales Tax Bonds, Series 2017 (the "Bonds"), issued in the aggregate principal amount of \$4,925,000 by the County for the purpose of paying the cost, to that extent, of construction of a County Conservation Center and construction, reconstruction and maintenance of County roads and bridges.

The Bonds are issued pursuant to and in strict compliance with the provisions of Section 423B.9 of the Code of Iowa, 2017, and all other laws amendatory thereof and supplemental thereto, and in conformity with a resolution of the County Board of Supervisors authorizing the issuance and securing the payment of the Bonds (the "Resolution"), and reference is hereby made to the Resolution for a more complete statement as to the source of payment of the Bonds and the rights of the owners of the Bonds.

The County reserves the right to prepay part or all of the principal of the Bonds maturing in each of the years 2026 to 2037, inclusive, prior to and in any order of maturity on June 1, 2025, or on any date thereafter upon terms of par and accrued interest.

If less than all of the Bonds of any like maturity are to be redeemed, the particular part of those Bonds to be redeemed shall be selected by the Registrar by lot. The Bonds may be called in part in one or more units of \$5,000. If less than the entire principal amount of any Bond in a denomination of more than \$5,000 is to be redeemed, the Registrar will issue and deliver to the registered owner thereof, upon surrender of such original Bond, a new Bond or Bonds, in any authorized denomination, in a total aggregate principal amount equal to the unredeemed balance of the original Bond. Notice of such redemption as aforesaid identifying the Bond or Bonds (or portion thereof) to be redeemed shall be sent by electronic means or by certified mail to the registered owners thereof at the addresses shown on the County's registration books not less than 30 days prior to such redemption date. All of such Bonds as to which the County reserves and exercises the right of redemption and as to which notice as aforesaid shall have been given and for the redemption of which funds are duly provided, shall cease to bear interest on the redemption date.

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 existing, 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, Mahaska 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 November 21, 2017.
MAHASKA COUNTY, IOWA
By Chairperson, Board of Supervisors
Attest: County Auditor
Registration Date: (Registration Date)
REGISTRAR'S CERTIFICATE
OF AUTHENTICATION
This Bond is one of the Bonds described in the within-mentioned Resolution.
BANKERS TRUST COMPANY
Des Moines, Iowa
Registrar
By 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.

Section 5. 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 sale of the Bonds is hereby ratified and confirmed in all respects.

Section 6. 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, 2018, sufficient to produce the net annual sum of \$392,338;

For collection in the fiscal year beginning July 1, 2019, sufficient to produce the net annual sum of \$391,638;

For collection in the fiscal year beginning July 1, 2020, sufficient to produce the net annual sum of \$390,838;

For collection in the fiscal year beginning July 1, 2021, sufficient to produce the net annual sum of \$389,938;

For collection in the fiscal year beginning July 1, 2022, sufficient to produce the net annual sum of \$393,938;

For collection in the fiscal year beginning July 1, 2023, sufficient to produce the net annual sum of \$388,823;

For collection in the fiscal year beginning July 1, 2024, sufficient to produce the net annual sum of \$387,623;

For collection in the fiscal year beginning July 1, 2025, sufficient to produce the net annual sum of \$391,165;

For collection in the fiscal year beginning July 1, 2026, sufficient to produce the net annual sum of \$389,503;

For collection in the fiscal year beginning July 1, 2027, sufficient to produce the net annual sum of \$392,078;

For collection in the fiscal year beginning July 1, 2028, sufficient to produce the net annual sum of \$393,918;

For collection in the fiscal year beginning July 1, 2029, sufficient to produce the net annual sum of \$165,168;

For collection in the fiscal year beginning July 1, 2030, sufficient to produce the net annual sum of \$166,658;

For collection in the fiscal year beginning July 1, 2031, sufficient to produce the net annual sum of \$168,013;

For collection in the fiscal year beginning July 1, 2032, sufficient to produce the net annual sum of \$168,813;

For collection in the fiscal year beginning July 1, 2033, sufficient to produce the net annual sum of \$164,463;

For collection in the fiscal year beginning July 1, 2034, sufficient to produce the net annual sum of \$165,113;

For collection in the fiscal year beginning July 1, 2035, sufficient to produce the net annual sum of \$165,238;

For collection in the fiscal year beginning July 1, 2036, sufficient to produce the net annual sum of \$165,200.

Section 7. 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 6 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.

Section 8. 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.

Section 9. 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 County hereby designates the Bonds as "Qualified Tax Exempt Obligations" as that term is used in Section 265(b)(3)(B) of the Internal Revenue Code.
Section 10. 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.

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.

Section 11. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.
Passed and approved November 6, 2017.

Item #10 – consider time adjustment for General Assistance Director job description will be addressed during creation of the next fiscal year's budget.

Funding options for radio system and EMA operating costs were discussed. Supervisor Groenendyk presented data showing percentage of taxable valuation in the rural and cities of the county and the difference using a per capita formula would make. He noted that County Attorney may send a letter to the state attorney general requesting an opinion on code language that contradicts itself regarding funding from a county wide supplemental levy. Consensus of the board was that they strongly suggest the EMA commission entertain a per capita funding formula for the radio system project and for the funding of EMA/E911 operating costs.

Supervisor VanWeelden will draft a letter to bring back to next meeting addressed to Iowa DOT in support of the NW Bypass project currently being considered.

Public comments: Engineer Shanahan reported on hiring progress for two positions at secondary road.

It was moved by Groenendyk seconded by VanWeelden to adjourn. All present voted aye. Motion carried.

Mark Doland – Chairman
Mahaska County Board of Supervisors
Attest: Susan L. Brown
Mahaska County Auditor - Accounting
November 2017 Claims
General Basic Fund

Access Systems Leasing.....	551.92
Alliant Energy	29.16
American Legion	750.00
Kathy Anderson	11.62
Arnold Motor Supply Inc The Me	7.04
Axon Enterprise, Inc.....	370.00
Banleaco	362.14
Bill & Rays Auto Service	65.00
Brandi Brown	14.83
Kevin Brown	600.00
Brown's Shoe Fit	90.00
Carpenter Uniform Co Inc.....	425.17
Casey's General Store	150.00
CDW Gov't, Inc.....	1548.00
Central Ia Dist Inc.....	1585.20
Central Iowa Detention	2442.00
Certified Pest Control	157.00
Champion Storage & Signs	260.00
Kabal Chauhan.....	200.00
City of New Sharon	117.18
Consolidated Management Co.	7096.95
Davis Property Management.....	400.00
Amber Davis.....	24.36
Db Landscaping	15000.00
Delightful Embroidery	67.00
Chad & Patty Eggers	200.00
EMS Detergent Services	195.30
Fareway	148.69
Fins & Things	92.84
Gall's	103.94
Dannie Gilchrist	200.00
Curt Grandia	618.99
Greenway of Oskaloosa	337.00
Haines Auto Supply	208.53
Aaron Hicklin	200.00
Hyve	2.40
H20 Properties LLC	24.36
Ia Communication Network	151.27
Ia Law Enforcment Academy	200.00
Ia St Assoc of Counties	25.00
IDALS Pesticide Bureau-IDALS	45.00
Innovative Monitoring Systems.....	32.50
ISSDA	150.00
John Deere Financial	134.45
Johnson Co Sheriff	32.14
Kabel	100.00
Kauffman Lighting	545.19
Kraig Ford	2195.98
Lapin Tire	196.82
Lightedge Solutions	545.38
Local Disposal Inc	160.00
Mahaska County Sheriff	6506.53
Mah.Co.Solid Waste Mgmt	122.18
Mahaska County Treasurer	3323.36
Mahaska Health Partnership	4333.12
Mahaska Rural Water Inc	45.90
Mail Services LLC	606.17
Malcom Lumber Center	40.74
Tricia Matson	26.17
Mark Mauer	200.00
McGriffs of New Sharon	633.76
B. Sue McMillan	17.50
Mid American Energy	1000.00
MidAmerican Energy	4863.94
Midwest Radar & Equipment	220.00
Midwest Sanitation & Recycling	225.00
MMIT Business Solutions Group	139.04
Kelly Moore.....	170.00
Neapolitan Labs LLC	400.00
Nyhart	1875.00
Office Center Inc.....	947.98
OffsiteDataSync	599.04
Oskaloosa Water Dept	1944.84
Ottumwa Courier Osky Herald/Kn	380.26
PCM	1071.51
Pella Printing Company	6792.20
Petersen Court Reporters.....	216.60
PJ Greufe & Associates	1500.00
Michael Plate	200.00
Polk Co Treasurer Polk Co Heal	170.15
Prairie Ag	