

PROCEEDINGS OF THE BOARD OF SUPERVISORS  
April 4, 2017

The Board of Supervisors of Cerro Gordo County, Iowa, met in regular session pursuant to adjournment. Present: Supervisor Chris Watts, Supervisor Tim Latham and various members of the public. Absent: Chairman Casey Callanan.

Vice Chairman Watts convened the meeting at 10:00 a.m. Latham made a motion, with Watts seconding, to **approve the minutes from the March 28, 2017 regular session and March 27, 2017 and March 30, 2017 special sessions and today's agenda.** Motion passed.

Latham made a motion, with Watts seconding, to **adopt Resolution 2017-43**, WHEREAS, the Cerro Gordo County Board of Supervisors is empowered under authority of Sections 321.236(8), 321.255 and 321.471 to 321.473 of the Code of Iowa to prohibit the operation of vehicles upon Secondary Roads or to impose restrictions as to weight of vehicles to be operated upon said secondary roads, except farm tractors as defined in section 321.1, subsection 7, for a total period not to exceed ninety days in any one calendar year, whenever any said highway by reason of deterioration, rain, snow or other climatic conditions will be seriously damaged or destroyed unless the use of vehicles thereon is prohibited or the permissible weights thereof reduce, and, WHEREAS, mild winter conditions and severe spring weather conditions cause certain secondary roads to be incapable of bearing the customary traffic thereon without undue damages, NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Cerro Gordo County, Iowa that the County Engineer be authorized to order any of the Secondary Roads closed to vehicles in excess of 5 ton per axle, wherever she deems it necessary and for the time deemed expedient (not to exceed 90 days per calendar year), by erecting signs in accordance with Section 321.472. BE IT FURTHER RESOLVED that the County Engineer may grant permits of exemption upon a showing that there is a need to move to market farm produce of a type subject to rapid spoilage or loss of value or to move any farm feeds or fuel for home heating purposes. Motion passed.

Latham made a motion, with Watts seconding, to **approve claims.** Motion passed.

Latham made a motion, with Watts seconding, to **adopt Resolution 2017-44**, Whereas, the following payroll change requests were submitted to the Board of Supervisors for review: and, Whereas, the Board of Supervisors of Cerro Gordo County, has reviewed and considered the change requests as follows:

<u>Department</u>	<u>Name</u>
<u>Pay Change</u>	<u>Effective Date</u>
It Department	John Dean
\$46,000.00/annually	4/10/2017

Therefore, Be It Resolved, that the Board of Supervisors of Cerro Gordo County does hereby approve the requests as shown above and directs the Auditor to make the necessary adjustments to the payroll. Motion passed.

Latham made a motion, with Watts seconding, to **certify the costs of the March 7, 2017 Mason City Special Election for a cost of \$11,959.52.** Motion passed.

Latham made a motion, with Watts seconding, to **approve the Auditor's quarterly report of fees.** Motion passed.

Latham made a motion, with Watts seconding, **approve Class C Beer Permit for Market at Oakwood.** Motion passed.

Latham made a motion, with Watts seconding, to **abate \$952.00 plus interest & costs on AY89-AY15 taxes & accept compromise of \$500.00 on Parcel 05-23-317-002-00; abate tax sale 1990064 and to abate \$952.00 plus interest & costs on AY89-AY15 taxes & accept compromise of \$500.00 on Parcel 05-23-317-003-00; abate tax sale 1990065.** Motion passed.

Latham made a motion, with Watts seconding, to **adopt Resolution 2017-45, A RESOLUTION ESTABLISHING AMOUNTS OF BENEFIT DOLLARS FOR EMPLOYEES**

WHEREAS, Cerro Gordo County adopted a Flexible Benefits Cafeteria Plan for all of its employees, which

began on July 1, 1993; and; WHEREAS, Cerro Gordo County has provided an allocation of benefit dollars to employees to use in purchasing pre-tax benefits under the Flexible Benefits Cafeteria Plan including: family health insurance premiums, medical reimbursement, health savings account, child care reimbursement, cancer insurance, accident indemnity insurance, deferred compensation; term-life insurance as a post-tax benefit; additional post-tax income; and, WHEREAS, the level of funding for employees covered by a collective bargaining agreement is set by those agreements; and, WHEREAS, this resolution is intended to set the amount of benefit dollars for employees not covered by a collective bargaining agreement, including elected officials and their deputies. NOW, THEREFORE, BE IT RESOLVED, that the Cerro Gordo County Board of Supervisors hereby adopts the following with regard to benefit dollars for employees not covered by a collective bargaining agreement:

I. General Benefit.

A. Beginning July 1, 2017, all full time employees will be provided \$120 per month (\$1,440 annually) in benefit dollars.

B. Elected Officials and Deputies.

1. Beginning July 1, 2017, elected officials and deputies will be provided \$120 per month (\$1,440 annually) in benefit dollars.

C. Married Employees Benefit

1. When both spouses are employed by the county, and have family insurance coverage, one spouse shall carry the insurance and will receive \$120.00 per month (\$1,440.00 annually) in benefit dollars. The spouse that does not carry the family coverage will receive \$290.20 per month (\$3,482.40 annually) in benefit dollars. The \$290.20 shall not be used to defray the employee contribution towards family health insurance but may be used for other pre-tax benefits.

II. Wellness Incentive.

A. Beginning July 1, 2017 and continuing until further notice, qualifying employees, elected officials, and their deputies may receive up to an additional \$15 per month (\$180 per year) in benefit dollars based on their participation in a program of specified activities identified by the county wellness committee (STRIDERS) and approved by the Board of Supervisors. The same limitations stated in Section I(C) shall apply to the incentive dollars provided to a spouse that does not carry the family coverage. This resolution shall replace Resolution No. 2013-32 adopted April 23, 2013 and be in full force and effect on July 1, 2017. Motion passed.

Latham made a motion, with Watts seconding, to **adopt Resolution 2017-46**, A resolution regarding the issuance of not to exceed \$6,200,000 aggregate principal amount of private school facility revenue refunding bonds (Newman Catholic school system project), series 2017, calling a public hearing on the proposed issuance of the notes, and directing publication of notice of the hearing. WHEREAS, the County of Cerro Gordo, Iowa (hereinafter referred to as the "County"), is a county and political subdivision organized and existing under the laws and the Constitution of the State of Iowa (the "State"), and is authorized and empowered by Chapter 419 of the Code of Iowa, as amended (hereinafter referred to as the "Act"), to issue revenue bonds and loan the proceeds from the sale of said bonds to one or more parties to be used to defray all or a portion of the cost of acquiring, improving and equipping a "project" (as defined in the Act) for the purpose of securing and developing industry and trade within or near the County in order to create jobs and employment opportunities and to improve the welfare of the residents of the County and the State; and, WHEREAS, the County has been requested by Newman Catholic School System (the "School") to authorize and issue its Private School Facility Revenue Refunding Bonds (Newman Catholic School System Project), Series 2017 (the "Notes") pursuant to the provisions of the Act for the purpose of refunding the County's Private School Facility Revenue Bonds (Newman Catholic School System Project), Series 2011 (the "Existing Indebtedness") previously issued for the purpose of (a) financing the construction, improving and equipping of a new addition which would serve as both a tornado safe room as well as a music room and would include classrooms for vocal music, instrumental music, practice rooms, storage and restrooms; and (b) refinancing indebtedness originally incurred to finance the construction of a new elementary school and to make

other capital improvements at the middle school and high school facilities on the campus of the School at 2445

19th Street S.W., Mason City, Iowa; and to pay costs of issuance; and, WHEREAS, it has been represented to the County that the amount necessary to finance and refinance the Project will require the issuance by the County of not to exceed \$6,200,000 aggregate principal amount of its Notes pursuant to the provisions of the Act; and, WHEREAS, it is proposed that the County issue not to exceed \$6,200,000 aggregate principal amount of its Notes pursuant to the Act and loan said amount to the School under a Financing Agreement among the County, the School and BOKF, NA dba Colorado State Bank and Trust, as purchaser (the "Financing Agreement"), the obligation of which will be sufficient to pay the principal of and interest and redemption premium, if any, on the Notes as and when the same shall become due; and, WHEREAS, before the Notes may be issued, it is necessary to publish a notice of intention to issue the Notes and conduct a public hearing on the proposal to issue the Notes, all as required and provided for by Section 419.9 of the Act and Section 147(f) of the Internal Revenue Code of 1986, as amended; WHEREAS, the School has requested that the County take initial official action with respect to the Notes. NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY AS FOLLOWS:

Section 1. That in order to assist in financing and refinancing the acquisition, construction, improvement and equipping of the Project within the County, and in recognition of the benefits to the County and its residents resulting therefrom, the County declares its official intent to proceed with the necessary proceedings required to issue the Notes.

Section 2. That the Board of Supervisors of the County meet in the Cerro Gordo County Courthouse at 220 North Washington Avenue, Mason City, Iowa 50401, on the 25th day of April, 2017 at 10:00 o'clock a.m., at which time and place a public hearing shall be held on the proposal to issue the Notes referred to in the preamble hereof, at which hearing all local residents who appear shall be given an opportunity to express their views for or against the proposal to issue the Notes.

Section 3. That the County Auditor of the County is hereby directed to give notice of intention to issue the Notes, setting forth the amount and purpose thereof, and the time when and place where the hearing will be held, by publication at least once not less than fifteen (15) days prior to the date fixed for the hearing, in the Globe Gazette, Clear Lake Mirror Reporter and Pioneer Express, all newspapers published and having a general circulation within the County. The notice shall be in substantially the following form:

NOTICE OF PUBLIC HEARING AND INTENTION TO ISSUE  
PRIVATE SCHOOL FACILITY REVENUE REFUNDING BONDS  
(NEWMAN CATHOLIC SCHOOL SYSTEM PROJECT)  
SERIES 2017

Notice is hereby given that a public hearing will be conducted before the Board of Supervisors of Cerro Gordo County, Iowa (the "County") in the Cerro Gordo County Courthouse at 220 North Washington Avenue, Mason City, Iowa 50401, at 10:00 o'clock a.m., on April 25, 2017, on a proposal to issue not to exceed \$6,200,000 aggregate principal amount of the County's Private School Facility Revenue Refunding Bonds (Newman Catholic School System Project), Series 2017 (the "Notes"), pursuant to the provisions of Chapter 419 of the Code of Iowa, as amended, and Sections 103 and 147 of the Internal Revenue Code of 1986, as amended, for the purpose of (i) refunding the County's Private School Facility Revenue Bonds (Newman Catholic School System Project), Series 2011 (the "Existing Indebtedness") previously issued for the purpose of (a) financing the construction, improving and equipping of a new addition which would serve as both a tornado safe room as well as a music room and would include classrooms for vocal music, instrumental music, practice rooms, storage and restrooms; and (b) refinancing indebtedness originally incurred to finance the construction of a new elementary school and to make other capital improvements at the middle school and high school facilities on the campus of the School at 2445 19th Street S.W., Mason City, Iowa; and (ii) to pay costs of issuance. Such Notes, if issued, and the interest and premium, if any, thereon will be payable solely out the revenues derived from the Financing Agreement. The Notes shall be limited obligations of the County payable solely from revenues received by the County, and secured by a pledge of the rights of the County under and pursuant to the Financing Agreement. The Notes will represent and constitute, solely and exclusively,

limited obligations of the County and will not represent, constitute or create an obligation, general or special, indebtedness, or moral obligation of the County within the meaning of any state constitutional provision or statutory limitations, and shall not constitute nor give rise to a pecuniary liability of the County or a charge against its general credit or taxing powers. All local residents who appear at said public hearing shall be given an opportunity to express their views for or against the proposal to issue the Notes, and at said hearing, or any adjournment thereof, the Board of Supervisors of the County shall adopt a resolution determining whether or not to proceed with the issuance of the Notes.

Section 4. That in order that the Project not be unduly delayed, the School may make such commitments, expenditures and advances toward payment of the costs of the Project as it considers appropriate, subject to reimbursement from the proceeds of the Notes when and if issued and sold, but otherwise without liability on the part of the County. That all costs of the County in connection with issuance of the Notes shall be the responsibility of the School.

Section 5. That the notes, if and when issued, shall be limited obligations of the county payable solely from revenues received by the county, and secured by a pledge of the rights of the county under and pursuant to the financing agreement. The notes will represent and constitute, solely and exclusively, limited obligations of the county and will not represent, constitute or create an obligation, general or special, indebtedness, or moral obligation of the county within the meaning of any state constitutional provision or statutory limitations, and shall not constitute nor give rise to a pecuniary liability of the county or a charge against its general credit or taxing powers.

Section 6. That the officers of the County and the County Attorney are hereby authorized to take such further action as may be necessary to carry out the intent and purpose of this Resolution.

Section 7. That all resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict. Motion passed.

Latham made a motion, with Watts seconding, to write a letter of support to North Central Iowa Regional Economic & Port Authority. Motion passed.

Latham made a motion, with Watts seconding, to authorize the chairman to sign amendment # 18 to contract number 08-DRH-202. Motion passed.

Latham made a motion, with Watts seconding, to approve a funding request from the city of Swaledale in the amount of \$1500.00 for RAGBRAI. Motion passed.

Latham made a motion, with Watts seconding, to authorize the chairman to sign contract with Cost Advisory Services for professional consulting Services. Motion passed.

Latham made a motion, with Watts seconding, to declare April as Sexual Assault Month. Motion passed.

Latham made a motion, with Watts seconding, to adjourn at 10:24 a.m.

Various tabulations, reports, correspondence and other documents that were presented at today's meeting are placed on file with the supplemental minutes.

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Vice Chairman Chris Watts  
Board of Supervisors

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Kenneth W. Kline, County Auditor  
Cerro Gordo County