

Clarke County Board of Supervisors  
November 18, 2024

**November 18, 2024** - The Clarke County Board of Supervisors met in regular session on November 18, 2024 at the Clarke County Courthouse with the following members present: Dean Robins and Randy Dunbar. Austin Taylor was absent. Also present, Auditor Janice White, Osceola Sentinel Editor Candra Brooks, Brian Sorenson and Ronnie Decker. Vice-Chairman Dean Robins called the meeting to order at 9:00 a.m. Randy Dunbar made a motion to approve the agenda, seconded by Dean Robins. All Ayes.

MINUTES TO SET DATE FOR HEARING  
ON PROPOSAL TO ENTER INTO LOAN  
AGREEMENT

459119-NEW

Osceola, Iowa

November 18, 2024

The Board of Supervisors of Clarke County, Iowa, met on November 18, 2024, at 9:00 a.m., at the Clarke County Courthouse, Osceola, Iowa. The Vice-Chairperson presided and the roll was called showing the following Supervisors present and absent:

Present: Dean Robins and Randy Dunbar

Absent: Austin Taylor.

Supervisor Dunbar introduced the resolution next hereinafter set out and moved its adoption, seconded by Supervisor Robins; and after due consideration thereof by the Board, the Chairperson put the question upon the adoption of said resolution, and the roll being called, the following named Supervisors voted:

Ayes: Dean Robins and Randy Dunbar

Nays: None.

Whereupon, the Vice-Chairperson declared the said resolution duly adopted, as hereinafter set out.

**RESOLUTION NO. 24-198**

Resolution taking action to set public hearing on proposal to enter into a General Obligation Emergency Communications Loan Agreement and to borrow money thereunder

WHEREAS, the Board of Supervisors (the “Board”) of Clarke County, Iowa (the “County”) proposes to authorize the County to enter into a loan agreement (the “Loan Agreement”) and to borrow money thereunder in a principal amount not to exceed \$2,000,000, pursuant to the provisions of Section 331.402 of the Code of Iowa, for the purpose of paying the costs, to that extent, of acquiring, constructing and installing emergency communications system equipment and improvements (the “Project”), and it is necessary to fix a date of meeting of the Board at which it is proposed to hold a public hearing on the Loan Agreement and to give notice thereof as required by such law;

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

Section 1. This Board shall meet on December 2, 2024, at the Clarke County Courthouse, Osceola, Iowa, at 10:00 a.m., at which time and place a hearing will be held and additional action taken on the Loan Agreement.

Section 2. The County Auditor is hereby directed to give notice of the proposed action on the Loan Agreement setting forth the amount and purpose thereof, the time when and place where the said meeting will be held, by publication at least once, not less than four (4) and not more than twenty (20) days before the hearing, in a legal newspaper of general circulation in the County. The notice shall be in substantially the following form:

**NOTICE OF PUBLIC HEARING ON PROPOSAL TO ENTER INTO A LOAN  
AGREEMENT AND TO BORROW MONEY THEREUNDER IN A  
PRINCIPAL AMOUNT NOT TO EXCEED \$2,000,000**

**(GENERAL OBLIGATION)**

The Board of Supervisors of Clarke County, Iowa, will meet on December 2, 2024, at the Clarke County Courthouse, Osceola, Iowa, at 10:00 o’clock a.m., for the purpose holding a public hearing on a proposal to enter into a loan agreement (the “Loan Agreement”) and to borrow money thereunder in a principal amount not to exceed \$2,000,000 for the purpose of paying the costs, to that extent, of acquiring, constructing and installing emergency communications system equipment and improvements.

The Loan Agreement is proposed to be entered into pursuant to authority contained in Section 331.402 of the Code of Iowa. The Loan Agreement will constitute a general obligation of the County.

It is estimated the annual increase in property taxes on a residential property with an actual valuation of one hundred thousand dollars resulting from the County entering into the Loan Agreement will be \$22.11, however the Board of Supervisors may determine for any fiscal year while the Loan Agreement is outstanding to budget other available revenues to the payment of some or all of the debt service coming due thereunder.

At that time and place, oral or written objections may be filed or made to the proposal to enter into the Loan Agreement. After receiving objections, the County may determine to enter

into the Loan Agreement, in which case, the decision will be final unless appealed to the District Court within fifteen (15) days thereafter.

By order of the Board of Supervisors of Clarke County, Iowa.

Janice White  
County Auditor

Section 3. Pursuant to Section 1.150-2 of the Income Tax Regulations (the “Regulations”) of the Internal Revenue Service, the County declares (a) that it intends to undertake the Project which is reasonably estimated to cost \$2,000,000, (b) that other than (i) expenditures to be paid or reimbursed from sources other than the issuance of bonds, notes or other obligations (the “Bonds”), or (ii) expenditures made not earlier than 60 days prior to the date of this Resolution or a previous intent resolution of the County, or (iii) expenditures amounting to the lesser of \$100,000 or 5% of the proceeds of the Bonds, or (iv) expenditures constituting preliminary expenditures as defined in Section 1.150-2(f)(2) of the Regulations, no expenditures for the Project has heretofore been made by the County and no expenditures will be made by the County until after the date of this Resolution or a prior intent resolution of the County, and (c) that the County reasonably expects to reimburse the expenditures made for costs of the County out of the proceeds of the Bonds. This declaration is a declaration of official intent adopted pursuant to Section 1.150-2 of the Regulations.

Section 4. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 5. This resolution shall be in full force and effect immediately upon its adoption and approval, as provided by law.

Passed and approved November 18, 2024.

### **ATTESTATION CERTIFICATE**

STATE OF IOWA

SS:

CLARKE COUNTY

I, the undersigned, County Auditor of Clarke County, do hereby certify that attached hereto is a true and correct copy of the proceedings of the Board of Supervisors relating to fixing a date for hearing on the Board’s proposal to take action in connection with a loan agreement, as referred to therein.

**ORGANIZATION CERTIFICATE**

STATE OF IOWA

SS:

CLARKE COUNTY

I, the undersigned County Auditor of Clarke County, do hereby certify that the County is organized and operating under the provisions of Title IX of the Code of Iowa and that there is not pending or threatened any question or litigation whatsoever touching the organization or existence of the County, the inclusion of any territory within its limits or the incumbency in office of any of the officials hereinafter named.

And I do further certify that the following named parties are officials of the County as indicated:

- Austin Taylor, Supervisor/Chairperson
- Janice M. White, County Auditor
- Jessica Smith, County Treasurer
- Dean Robins, Supervisor
- Randy Dunbar, Supervisor

WITNESS MY HAND this 18<sup>th</sup> day of November, 2024.

**PUBLICATION CERTIFICATE**

STATE OF IOWA

SS:

CLARKE COUNTY

I, the undersigned, County Auditor of Clarke County, do hereby certify that pursuant to the resolution of its Board of Supervisors, the notice, of which the printed slip attached to the publisher’s affidavit hereto attached is a true and complete copy, was published on the date and in the newspaper specified in such affidavit, which newspaper has a general circulation in the County.

**Res 24-199** - Moved by Randy Dunbar, seconded by Dean Robins, to approve and sign the legal services engagement letter with Dorsey & Whitney LLP as bond counsel in connection with the proposed General Obligation borrowing.

Vote was: “Ayes”: Dean Robins and Randy Dunbar. “Nays”: None. Austin Taylor was absent.

Signed this 18<sup>th</sup> day of November, 2024.

Recorder Selena Humphrey arrived at 9:20 a.m. and left at 9:24 a.m.

**Res 24-200** - Moved by Randy Dunbar, seconded by Dean Robins, to approve quarterly reports of Clerk of Court, Recorder and Sheriff for quarter ending September 30, 2024.

Vote was, “Ayes”: Dean Robins and Randy Dunbar. “Nays”: None. Austin Taylor was absent.

Signed this 18<sup>th</sup> day of November, 2024.

**Res 24-201** - Moved by Dean Robins, seconded by Randy Dunbar, to approve payment of claims submitted from November 14, 2024 through November 18, 2024.

Vote was: “Ayes”: Dean Robins and Randy Dunbar. “Nays”: None. Austin Taylor was absent.

Signed this 18<sup>th</sup> day of November, 2024.

Fund totals for claims as follows:

0001 GENERAL BASIC FUND	15,949.05
0002 GENERAL SUPPLEMENT FUND	1,944.43
0011 RURAL SERVICES BASIC FUND	5,228.28
0020 SECONDARY ROAD FUND	12,215.75

Having no other agenda items, Randy Dunbar made a motion to adjourn, seconded by Dean Robins. All Ayes. Meeting adjourned at 9:33 a.m.

Signed: Dean Robins, Vice-Chairman

Attest: Janice M. White, Auditor