

September 28, 2021

MET IN REGULAR SESSION

The Board of Supervisors met in regular session at 10:00 A.M. All members present. Chairman Belt presiding.

PLEDGE OF ALLEGIANCE

1. CONSENT AGENDA

After discussion was held by the Board, a Motion was made by Wichman, and second by Schultz, to approve:

- A. September 21, 2021, Minutes as read.
- B. Jail – Employment of Hunter Dysart and Logan Melby as Detention Officer
- C. Veteran Affairs – Employment of Randall L. Markel as part time Case Worker I.
- D. Medical Examiner – Employment of Kristin Aliano as Part Time Medical Examiner Investigator.

UNANIMOUS VOTE. Motion Carried. ____

2. SCHEDULED SESSIONS

Motion made by Shea, second by Grobe, to approve Project Agreement 2022-P-007 with the Iowa DOT for Bridge Reconstruction at G12 (DeSoto Avenue) over I29 and the associated approach pavement. UNANIMOUS VOTE. Motion Carried

County Engineer John Rasmussen appeared before the Board to discuss the Petitions received for Leisure Avenue Secondary Roads Assessment District and Honeysuckle Road Secondary Roads Assessment District. Discussion only. No action taken.

Motion by Shea, second by Grobe, to appoint Dr. Tana Perry to the Board of Health to serve out remainder of vacated term. UNANIMOUS VOTE. Motion Carried

Motion by Shea, second by Grobe, to approve and authorize Board to sign Architect Agreement with Alley-Poyner for new Public Health Facility. UNANIMOUS VOTE. Motion Carried

After discussion was held by the Board, motion by Schultz, second by Shea, to approve and authorize Chairman to sign Access Agreement for City of Council Bluffs Brownfield Assessments. UNANIMOUS VOTE. Motion Carried

3. OTHER BUSINESS

Motion made by Schultz, second by Shea, to approve and authorize Board to sign **Resolution No. 103-2021**, a Resolution to Approve Pottawattamie County’s amendment to current county budget for FY2021-22.

RESOLUTION NO. 103-2021

WHEREAS, there were necessary expenses incurred in several county departments, causing the budget of that department to exceed 100% of costs; and

WHEREAS, the Auditor, Secondary Roads, Board of Supervisors, and Nondepartmental have exceeded their Budget due to said necessary expenditures; and

WHEREAS, the Amendment to the Fiscal Year 2021/22 Budget for the Auditor, Secondary Roads, Board of Supervisors, and Nondepartmental shall be substantially as follows:

DEPT #	Revenue Amount	Expense Amount
99	\$ 1,905,000	\$ 1,905,000
99	\$ 12,000,000	\$ 12,000,000
99	\$ 5,955,000	\$ 5,955,000
99	\$ 86,639	\$ -
99	\$ 491,080	\$ -
99	\$ -	\$ 254,951
99	\$ -	\$ 838,667

Total	\$ 20,437,719	\$ 20,953,618
01	\$ 4,172,805	5,920,644
01		7,500,000
Total	\$ 4,172,805	13,420,644
20		1,200,000
20		1,150,000
Total		2,350,000
02		62,379
Total		\$ 62,379
	\$ 24,610,524	\$ 36,786,641

WHEREAS, the Board of Supervisors desires to allow those expenditures, and no tax increase will occur due to these expenditures; and

WHEREAS, the public had due notice of the Budget Amendment Hearing held on September 21, 2021, and at the hearing, due time was allowed for objections to any and all portions of the amended budget.

NOW, THEREFORE BE IT RESOLVED, that the Board of Supervisors of Pottawattamie County, hereby amends the Fiscal Year 2021/22 budget.

Dated this 28th day of September, 2021.

ROLL CALL VOTE

	AYE	NAY	ABSTAIN	ABSENT
_____ Scott A. Belt, Chairman	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
_____ Tim Wichman	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
_____ Lynn Grobe	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
_____ Justin Schultz	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
_____ Brian Shea	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

ATTEST: _____
Melvyn J. Houser, County Auditor

Roll Call Vote: AYES: Belt, Wichman, Grobe, Schultz, Shea. Motion Carried.

Motion made by Wichman, second by Shea, to approve and authorize Board to sign **Resolution No. 104-2021** entitled: Resolution Appointing Paying Agent, Bond Registrar, and Transfer Agent, Approving the Paying Agent and Bond Registrar and Transfer Agent Agreement and Authorizing the Execution of the Agreement.

RESOLUTION NO. 104-2021

RESOLUTION APPOINTING UMB BANK, N.A. OF WEST DES MOINES, IOWA, TO SERVE AS PAYING AGENT, BOND REGISTRAR, AND TRANSFER AGENT, APPROVING THE PAYING AGENT AND BOND REGISTRAR AND TRANSFER AGENT AGREEMENT AND AUTHORIZING THE EXECUTION OF THE AGREEMENT

WHEREAS, \$5,955,000 General Obligation Local Option Sales and Services Tax Bonds, Series 2021C, dated October 12, 2021, have been sold and action should now be taken to provide for the maintenance of records, registration of certificates and payment of principal and interest in connection with the issuance of the Bonds; and

WHEREAS, this Board has deemed that the services offered by UMB Bank, N.A. of West Des Moines, Iowa, are necessary for compliance with rules, regulations, and requirements governing the registration, transfer and payment of registered bonds; and

WHEREAS, a Paying Agent, Bond Registrar and Transfer Agent Agreement (hereafter "Agreement") has been prepared to be entered into between the County and UMB Bank, N.A.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF POTTAWATTAMIE COUNTY, STATE OF IOWA:

1. That UMB Bank, N.A. of West Des Moines, Iowa, is hereby appointed to serve as Paying Agent, Bond Registrar and Transfer Agent in connection with the issuance of \$5,955,000 General Obligation Local Option

Sales and Services Tax Bonds, Series 2021C, dated October 12, 2021.

2. That the Agreement with UMB Bank, N.A. of West Des Moines, Iowa, is hereby approved and that the Chairperson and Auditor are authorized to sign the Agreement on behalf of the County.

Dated this 28th Day of September, 2021.

	ROLL CALL VOTE			
	AYE	NAY	ABSTAIN	ABSENT
_____ Scott A. Belt, Chairman	○	○	○	○
_____ Tim Wichman	○	○	○	○
_____ Lynn Grobe	○	○	○	○
_____ Justin Schultz	○	○	○	○
_____ Brian Shea	○	○	○	○

ATTEST: _____
Melvyn Houser, County Auditor

Roll Call Vote: AYES: Belt, Wichman, Grobe, Schultz, Shea. Motion Carried.

Motion made by Schultz, second by Shea, to approve and authorize Board to sign **Resolution No. 105-2021** entitled: Resolution authorizing and providing for the issuance, and levying a tax to pay the Bonds; Approval of the Tax Exemption Certificate and Continuing Disclosure Certificate.

RESOLUTION NO. 105-2021

RESOLUTION AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF \$5,955,000 GENERAL OBLIGATION LOCAL OPTION SALES AND SERVICES TAX BONDS, SERIES 2021C, AND LEVYING A TAX TO PAY SAID BONDS; APPROVAL OF THE TAX EXEMPTION CERTIFICATE AND CONTINUING DISCLOSURE CERTIFICATE

WHEREAS, the Issuer is a political subdivision, organized and exists under and by virtue of the laws and Constitution of the State of Iowa; and

WHEREAS, pursuant to notice published as required by Section 423B.9(4) of the Code of Iowa, this Board has held a public meeting and hearing upon the proposal to institute proceedings for the issuance of not to exceed \$8,000,000 of General Obligation Local Option Sales and Services Tax Bonds, and no petition for an election thereon was received, and the Council is therefore now authorized to proceed with the issuance of \$5,955,000 of General Obligation Local Option Sales and Services Tax Bonds, Series 2021C (the "Bonds"); and

WHEREAS, pursuant to the provisions of Chapter 75 of the Code of Iowa, the above mentioned Bonds were heretofore sold at public sale and action should now be taken to issue said Bonds conforming to the terms and conditions of the best bid received at the advertised public sale.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF POTTAWATTAMIE COUNTY, STATE OF IOWA:

Section 1. Definitions. The following terms shall have the following meanings in this Resolution unless the text expressly or by necessary implication requires otherwise:

- "Authorized Denominations" shall mean \$5,000 or any integral multiple thereof.
- "Beneficial Owner" shall mean, whenever used with respect to a Bond, the person in whose name such Bond is recorded as the beneficial owner of such Bond by a Participant on the records of such Participant or such person's subrogee.
- "Blanket Issuer Letter of Representations" shall mean the Representation Letter from the Issuer to DTC, with respect to the Bonds.
- "Bond Fund" Shall mean the fund created in Section 3 of this Resolution.
- "Bonds" shall mean \$5,955,000 General Obligation Local Option Sales and Services Tax Bonds, Series 2021C, authorized to be issued by this Resolution.
- "Cede & Co." shall mean Cede & Co., the nominee of DTC, and any successor nominee of DTC with respect to the Bonds.

- "Continuing Disclosure Certificate" shall mean that certain Continuing Disclosure Certificate approved under the terms of this Resolution and to be executed by the Issuer and dated the date of issuance and delivery of the Bonds, as originally executed and as it may be amended from time to time in accordance with the terms thereof.
- "Depository Bonds " shall mean the Bonds as issued in the form of one global certificate for each maturity, registered in the Registration Books maintained by the Registrar in the name of DTC or its nominee.
- "Designated Project Portion" shall mean that portion of the Local Option Tax Receipts, being equal to 70% received by the County allocated under Section 15 hereof.
- "DTC" shall mean The Depository Trust Company, New York, New York, which will act as security depository for the Bond pursuant to the Representation Letter.
- "Issuer" and "County" shall mean Pottawattamie County, State of Iowa.
- "Local Option Tax" shall mean all of the tax receipts collected by the County from the local option sales and services tax imposed in accordance with Chapter 423B of the Code of Iowa and Ordinance No. 95-2, duly adopted by the Board of Supervisors of Pottawattamie County, Iowa with respect thereto, as authorized pursuant to the special election held on November 8, 1994.
- "Participants" shall mean those broker-dealers, banks and other financial institutions for which DTC holds Bonds as securities depository.
- "Paying Agent" shall mean UMB Bank, N.A., or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein as Issuer's agent to provide for the payment of principal of and interest on the Bonds as the same shall become due.
- "Project" shall mean the costs of acquisition of land and construction and equipping of county shops to service secondary roads.
- "Project Fund" shall mean the fund required to be established by this Resolution for the deposit of the proceeds of the Bonds.
- "Rebate Fund" shall mean the fund so defined in and established pursuant to the Tax Exemption Certificate.
- "Registrar" shall mean UMB Bank, N.A. of West Des Moines, Iowa, or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein with respect to maintaining a register of the owners of the Bonds. Unless otherwise specified, the Registrar shall also act as Transfer Agent for the Bonds.
- "Resolution" shall mean this resolution authorizing the Bonds.
- "Tax Exemption Certificate" shall mean the Tax Exemption Certificate approved under the terms of this Resolution and to be executed by the Treasurer and delivered at the time of issuance and delivery of the Bonds.
- "Treasurer" shall mean the County Treasurer or such other officer as shall succeed to the same duties and responsibilities with respect to the recording and payment of the Bonds issued hereunder.

Section 2. Levy and Certification of Annual Tax; Other Funds to be Used.

a) Local Option Tax Receipts. As set forth in Section 15 hereof, there is hereby established a Local Option Sales and Services Tax Bond Principal and Interest Fund (the "Sinking Fund") as a separate and special fund to pay principal of and interest on the Bonds and any other bonds or notes issued under Chapter 423B of the Code of Iowa. All amounts collected by the Issuer in each fiscal year as part of the Designated Project Portion of the Local Option Tax Receipts or otherwise derived therefrom shall be deposited into the Sinking Fund until the amount on deposit therein shall be equal to the total principal and interest falling due in said year on the Bonds and any other bonds or notes payable from the Local Option Tax Receipts. Money in the Sinking Fund shall be used solely for the purpose of paying principal of and interest on said Bonds.

b) Levy of Annual Tax. For the purpose of providing funds to pay the principal and interest of the Bonds hereinafter authorized to be issued in the event that the Designated Project Portion of the Local Option Tax Receipts are insufficient to do so, there is hereby appropriated to the Sinking Fund and levied for each future year the following direct annual tax on all of the taxable property in Pottawattamie County, State of Iowa, to-wit:

AMOUNT	FISCAL YEAR (JULY 1 TO JUNE 30 YEAR OF COLLECTION)
\$400,760.83*	2021/2022
\$397,600.00	2022/2023
\$391,900.00	2023/2024
\$391,200.00	2024/2025
\$385,400.00	2025/2026
\$384,600.00	2026/2027
\$378,700.00	2027/2028
\$377,800.00	2028/2029
\$376,800.00	2029/2030
\$600,700.00	2030/2031
\$600,000.00	2031/2032
\$604,100.00	2032/2033
\$602,900.00	2033/2034
\$601,500.00	2034/2035
\$504,900.00	2035/2036

* Payable from cash on hand.

c) Resolution to be Filed With County Auditor. A certified copy of this Resolution shall be filed with the Auditor of Pottawattamie County, Iowa and the Auditor is hereby instructed in and for each of the years as provided, to levy and assess the tax hereby authorized in Section 2 of this Resolution, in like manner as other taxes are levied and assessed, and such taxes so levied in and for each of the years aforesaid be collected in like manner as other taxes of the County are collected, and when collected be used for the purpose of paying principal and interest on said Bonds issued in anticipation of the tax, and for no other purpose whatsoever.

d) Additional County Funds Available. Principal and interest coming due at any time when the proceeds of said tax on hand shall be insufficient to pay the same shall be promptly paid when due from current funds of the County available for that purpose and reimbursement shall be made from such special fund in the amounts thus advanced.

Section 3. Pledge of Sinking Fund. Said Designated Project Portion of the Local Option Tax Receipts shall be collected each year at the same time and in the same manner as, and in addition to, all other sales taxes in and for the County, and when collected they shall be deposited into the Sinking Fund, which is hereby pledged for and shall be used only as set forth herein; and also there shall be apportioned to said fund any property taxes levied under Section 2 of this Resolution and, as a part thereof, the applicable proportion of taxes received by the County from railway, express, telephone and telegraph companies and other taxes assessed by the Iowa State Department of Revenue.

Section 4. Application of Bond Proceeds. Proceeds of the Bonds, other than accrued interest except as may be provided below, shall be credited to the Project Fund and expended therefrom for the purposes of issuance. Any amounts on hand in the Project Fund shall be available for the payment of the principal of or interest on the Bonds at any time that other funds shall be insufficient to the purpose, in which event such funds shall be repaid to the Project Fund at the earliest opportunity. Any balance on hand in the Project Fund and not immediately required for its purposes may be invested not inconsistent with limitations provided by law or this Resolution.

Section 5. Investment of Bond Fund Proceeds. All moneys held in the Bond Fund, provided for by Section 3 of this Resolution shall be invested in investments permitted by Chapter 12B, Code of Iowa, as amended, or deposited in financial institutions which are members of the Federal Deposit Insurance Corporation and the deposits in which are insured thereby and all such deposits exceeding the maximum amount insured from time to time by FDIC or its equivalent successor in any one financial institution shall be continuously secured in compliance with Chapter 12C of the Code of Iowa, as amended, or otherwise by a valid pledge of direct obligations of the United States Government having an equivalent market value. All such interim investments shall mature before the date on which the moneys are required for payment of principal of or interest on the Bonds as herein provided.

Section 6. Bond Details, Execution and Redemption.

a) Bond Details. General Obligation Local Option Sales and Services Tax Bonds of the County in the amount of \$5,955,000, shall be issued pursuant to the provisions of Section 423B.9(4) of the Code of Iowa for the aforesaid purposes. The Bonds shall be designated "GENERAL OBLIGATION LOCAL OPTION SALES AND SERVICES TAX BOND, SERIES 2021C", be dated October 12, 2021, and bear interest from the date thereof, until payment thereof, at the office of the Paying Agent, said interest payable on June 1, 2022, and semiannually thereafter on the 1st day of June and December in each year until maturity at the rates hereinafter provided.

The Bonds shall be executed by the manual or facsimile signature of the Chairperson and attested by the manual or facsimile signature of the Auditor, and impressed or printed with the seal of the County and shall be fully registered as to both principal and interest as provided in this Resolution; principal, interest and premium, if any, shall be payable at the office of the Paying Agent by mailing of a check to the registered owner of the Bond. The Bonds shall be in the denomination of \$5,000 or multiples

thereof. The Bonds shall mature and bear interest as follows:

Principal Amount	Interest Rate	Maturity June 1st
\$ 325,000	2.000%	2022
\$ 285,000	2.000%	2023
\$ 285,000	2.000%	2024
\$ 290,000	2.000%	2025
\$ 290,000	2.000%	2026
\$ 295,000	2.000%	2027
\$ 295,000	2.000%	2028
\$ 300,000	2.000%	2029
\$ 305,000	2.000%	2030
\$ 535,000	2.000%	2031
\$ 545,000	2.000%	2032
\$ 560,000	2.000%	2033
\$ 570,000	2.000%	2034
\$ 580,000	2.000%	2035
\$ 495,000	2.000%	2036

b) Redemption.

i. Optional Redemption. Bonds maturing after June 1, 2028, may be called for optional redemption by the Issuer on that date or any date thereafter, from any funds regardless of source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot. The terms of redemption shall be par, plus accrued interest to date of call.

Thirty days' written notice of redemption shall be given to the registered owner of the Bond. Failure to give written notice to any registered owner of the Bonds or any defect therein shall not affect the validity of any proceedings for the redemption of the Bonds. All Bonds or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided funds for their redemption are on deposit at the place of payment. Written notice will be deemed completed upon transmission to the owner of record.

If selection by lot within a maturity is required, the Registrar shall designate the Bonds to be redeemed by random selection of the names of the registered owners of the entire annual maturity until the total amount of Bonds to be called has been reached.

If less than all of a maturity is called for redemption, the Issuer will notify DTC of the particular amount of such maturity to be redeemed prior to maturity. DTC will determine by lot the amount of each Participant's interest in such maturity to be redeemed and each Participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. All prepayments shall be at a price of par plus accrued interest.

Section 7. Issuance of Bonds in Book-Entry Form; Replacement Bonds.

a) Notwithstanding the other provisions of this Resolution regarding registration, ownership, transfer, payment and exchange of the Bonds, unless the Issuer determines to permit the exchange of Depository Bonds for Bonds in Authorized Denominations, the Bonds shall be issued as Depository Bonds in denominations of the entire principal amount of each maturity of Bonds (or, if a portion of said principal amount is prepaid, said principal amount less the prepaid amount). The Bonds must be registered in the name of Cede & Co., as nominee for DTC. Payment of semiannual interest for any Bonds registered in the name of Cede & Co. will be made by wire transfer or New York Clearing House or equivalent next day funds to the account of Cede & Co. on the interest payment date for the Bonds at the address indicated or in the Representation Letter.

b) The Bonds will be initially issued in the form of separate single authenticated fully registered bonds in the amount of each stated maturity of the Bonds. Upon initial issuance, the ownership of the Bonds will be registered in the registry books of the UMB Bank, N.A. kept by the Paying Agent and Registrar in the name of Cede & Co., as nominee of DTC. The Paying Agent and Registrar and the Issuer may treat DTC (or its nominee) as the sole and exclusive owner of the Bonds registered in its name for the purposes of payment of the principal or redemption price of or interest on the Bonds, selecting the Bonds or portions to be redeemed, giving any notice permitted or required to be given to registered owners of Bonds under the Resolution of the Issuer, registering the transfer of Bonds, obtaining any consent or other action to be taken by registered owners of the Bonds and for other purposes. The Paying Agent, Registrar and the Issuer have no responsibility or obligation to any Participant or Beneficial Owner of the Bonds under or through DTC with respect to the accuracy of records maintained by DTC or any Participant; with respect to the payment by DTC or Participant of an amount of principal or redemption price of or interest on the Bonds; with respect to any notice given to owners of Bonds under the Resolution; with respect to the Participant(s) selected to receive payment in the event of a partial redemption of the Bonds, or a consent given or other action taken by DTC as registered owner of the Bonds. The Paying Agent and Registrar shall pay all principal of and premium, if any, and interest on the Bonds only to Cede & Co. in accordance with the Representation Letter, and all payments are valid and effective to fully satisfy and discharge the Issuer's obligations with respect to the principal of and premium, if any, and interest on the Bonds to the extent of the sum paid. DTC must receive an authenticated Bond for each separate stated maturity evidencing the obligation of the Issuer to make payments of principal of and premium, if any, and interest.

Upon delivery by DTC to the Paying Agent and Registrar of written notice that DTC has determined to substitute a new nominee in place of Cede & Co., the Bonds will be transferable to the new nominee in accordance with this Section.

c) In the event the Issuer determines that it is in the best interest of the Beneficial Owners that they be able to obtain Bonds certificates, the Issuer may notify DTC and the Paying Agent and Registrar, whereupon DTC will notify the Participants, of the availability through DTC of Bonds certificates. The Bonds will be transferable in accordance with this Section. DTC may determine to discontinue providing its services with respect to the Bonds at any time by giving notice to the Issuer and the Paying Agent and Registrar and discharging its responsibilities under applicable law. In this event, the Bonds will be transferable in accordance with this Section.

d) Notwithstanding any other provision of the Resolution to the contrary, so long as any Bond is registered in the name of Cede & Co., as nominee of DTC, all payments with respect to the principal of and premium, if any, and interest on the Bond and all notices must be made and given, respectively to DTC as provided in the Representation letter.

e) In connection with any notice or other communication to be provided to Bondholders by the Issuer or the Paying Agent and Registrar with respect to a consent or other action to be taken by Bondholders, the Issuer or the Paying Agent and Registrar, as the case may be, shall establish a record date for the consent or other action and give DTC notice of the record date not less than 15 calendar days in advance of the record date to the extent possible. Notice to DTC must be given only when DTC is the sole Bondholder.

f) The Representation Letter is on file with DTC and sets forth certain matters with respect to, among other things, notices, consents and approvals by Bondholders and payments on the Bonds. The execution and delivery of the Representation Letter to DTC by the Issuer is ratified and confirmed.

g) In the event that a transfer or exchange of the Bonds is permitted under this Section, the transfer or exchange may be accomplished upon receipt by the Registrar from the registered owners of the Bonds to be transferred or exchanged and appropriate instruments of transfer. In the event Bond certificates are issued to holders other than Cede & Co., its successor as nominee for DTC as holder of all the Bonds, or other securities depository as holder of all the Bonds, the provisions of the Resolution apply to, among other things, the printing of certificates and the method or payment of principal of and interest on the certificates. Any substitute depository shall be designated in writing by the Issuer to the Paying Agent. Any such substitute depository shall be a qualified and registered "clearing agency" as provided in Section 17A of the Securities Exchange Act of 1934, as amended. The substitute depository shall provide for (i) immobilization of the Depository Bonds, (ii) registration and transfer of interests in Depository Bonds by book entries made on records of the depository or its nominee and (iii) payment of principal of, premium, if any, and interest on the Bonds in accordance with and as such interests may appear with respect to such book entries.

h) The officers of the Issuer are authorized and directed to prepare and furnish to the purchaser, and to the attorneys approving the legality of Bonds, certified copies of proceedings, ordinances, resolutions and records and all certificates and affidavits and other instruments as may be required to evidence the legality and marketability of the Bonds, and all certified copies, certificates, affidavits and other instruments constitute representations of the Issuer as to the correctness of all stated or recited facts.

Section 8. Registration of Bonds; Appointment of Registrar; Transfer; Ownership; Delivery; and Cancellation.

a) Registration. The ownership of Bonds may be transferred only by the making of an entry upon the books kept for the registration and transfer of ownership of the Bonds, and in no other way. UMB Bank, N.A. is hereby appointed as Bond Registrar under the terms of this Resolution and under the provisions of a separate agreement with the Issuer filed herewith which is made a part hereof by this reference. Registrar shall maintain the books of the Issuer for the registration of ownership of the Bonds for the payment of principal of and interest on the Bonds as provided in this Resolution. All Bonds shall be negotiable as provided in Article 8 of the Uniform Commercial Code and Section 331.446 of the Code of Iowa, subject to the provisions for registration and transfer contained in the Bonds and in this Resolution.

b) Transfer. The ownership of any Bond may be transferred only upon the Registration Books kept for the registration and transfer of Bonds and only upon surrender thereof at the office of the Registrar together with an assignment duly executed by the holder or his duly authorized attorney in fact in such form as shall be satisfactory to the Registrar, along with the address and social security number or federal employer identification number of such transferee (or, if registration is to be made in the name of multiple individuals, of all such transferees). In the event that the address of the registered owner of a Bond (other than a registered owner which is the nominee of the broker or dealer in question) is that of a broker or dealer, there must be disclosed on the Registration Books the information pertaining to the registered owner required above. Upon the transfer of any such Bond, a new fully registered Bond, of any denomination or denominations permitted by this Resolution in aggregate principal amount equal to the unmatured and unredeemed principal amount of such transferred fully registered Bond, and bearing interest at the same rate and maturing on the same date or dates shall be delivered by the Registrar.

c) Registration of Transferred Bonds. In all cases of the transfer of the Bonds, the Registrar shall register, at the earliest practicable time, on the Registration Books, the Bonds, in accordance with the provisions of this Resolution.

d) Ownership. As to any Bond, the person in whose name the ownership of the same shall be registered on the Registration Books of the Registrar shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of or on account of the principal of any such Bonds and the premium, if any, and interest thereon shall be made only to or upon the order of the registered owner thereof or his legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond, including the interest thereon, to the extent of the sum or sums so paid.

e) Cancellation. All Bonds which have been redeemed shall not be reissued but shall be cancelled by the Registrar. All Bonds which are cancelled by the Registrar shall be destroyed and a certificate of the destruction thereof shall be furnished promptly to the Issuer; provided that if the Issuer shall so direct, the Registrar shall forward the cancelled Bonds to the Issuer.

f) Non-Presentation of Bonds. In the event any payment check, wire, or electronic transfer of funds representing payment of principal of or interest on the Bonds is returned to the Paying Agent or if any bond is not presented for payment of principal at the maturity or redemption date, if funds sufficient to pay such principal of or interest on Bonds shall have been made available to the Paying Agent for the benefit of the owner thereof, all liability of the Issuer to the owner thereof for such interest or payment of such Bonds shall forthwith cease, terminate and be completely discharged, and thereupon it shall be the duty of the Paying Agent to hold such funds, without liability for interest thereon, for the benefit of the owner of such Bonds who shall thereafter be restricted exclusively to such funds for any claim of whatever nature on his part under this Resolution or on, or with respect to, such interest or Bonds. The Paying Agent's obligation to hold such funds shall continue for a period equal to two years and six months following the date on which such interest or principal became due, whether at maturity, or at the date fixed for redemption thereof, or otherwise, at which time the Paying Agent shall surrender any remaining funds so held to the Issuer, whereupon any claim under this Resolution by the Owners of such interest or Bonds of whatever nature shall be made upon the Issuer.

g) Registration and Transfer Fees. The Registrar may furnish to each owner, at the Issuer's expense, one bond for each annual maturity. The Registrar shall furnish additional Bonds in lesser denominations (but not less than the minimum denomination) to an owner who so requests.

Section 9. Reissuance of Mutilated, Destroyed, Stolen or Lost Bonds. In case any outstanding Bond shall become mutilated or be destroyed, stolen or lost, the Issuer shall at the request of Registrar authenticate and deliver a new Bond of like tenor and amount as the Bond so mutilated, destroyed, stolen or lost, in exchange and substitution for such mutilated Bond to Registrar, upon surrender of such mutilated Bond, or in lieu of and substitution for the Bond destroyed, stolen or lost, upon filing with the Registrar evidence satisfactory to the Registrar and Issuer that such Bond has been destroyed, stolen or lost and proof of ownership thereof, and upon furnishing the Registrar and Issuer with satisfactory indemnity and complying with such other reasonable regulations as the Issuer or its agent may prescribe and paying such expenses as the Issuer may incur in connection therewith.

Section 10. Record Date. Payments of principal and interest, otherwise than upon full redemption, made in respect of any Bond, shall be made to the registered holder thereof or to their designated agent as the same appear on the books of the Registrar on the 15th day of the month preceding the payment date. All such payments shall fully discharge the obligations of the Issuer in respect of such Bonds to the extent of the payments so made. Upon receipt of the final payment of principal, the holder of the Bond shall surrender the Bond to the Paying Agent.

Section 11. Execution, Authentication and Delivery of the Bonds. Upon the adoption of this Resolution, the Chairperson and Auditor shall execute the Bonds by their manual or authorized signature and deliver the Bonds to the Registrar, who shall authenticate the Bonds and deliver the same to or upon order of the Purchaser. No Bond shall be valid or obligatory for any purpose or shall be entitled to any right or benefit hereunder unless the Registrar shall duly endorse and execute on such Bond a Certificate of Authentication substantially in the form of the Certificate herein set forth. Such Certificate upon any Bond executed on behalf of the Issuer shall be conclusive evidence that the Bond so authenticated has been duly issued under this Resolution and that the holder thereof is entitled to the benefits of this Resolution.

No Bonds shall be authenticated and delivered by the Registrar unless and until there shall have been provided the following:

1. A certified copy of the Resolution of Issuer authorizing the issuance of the Bonds;
2. A written order of Issuer signed by the Treasurer of the Issuer directing the authentication and delivery of the Bonds to or upon the order of the Purchaser upon payment of the purchase price as set forth therein;
3. The approving opinion of Ahlers & Cooney, P.C., Bond Counsel, concerning the validity and legality of all the Bonds proposed to be issued.

Section 12. Right to Name Substitute Paying Agent or Registrar. Issuer reserves the right to name a substitute, successor Registrar or Paying Agent upon giving prompt written notice to each registered bondholder.

Section 13. Form of Bond. Bonds shall be printed substantially in the form as follows:

"STATE OF IOWA"
 "COUNTY OF POTTAWATTAMIE"
 "GENERAL OBLIGATION LOCAL OPTION SALES AND SERVICES TAX BOND"
 "SERIES 2021C"

Rate: _____
 Maturity: _____
 Bond Date: October 12, 2021
 CUSIP No.: _____
 "Registered"
 Certificate No. _____
 Principal Amount: \$ _____

Pottawattamie County, State of Iowa, a political subdivision organized and existing under and by virtue of the Constitution and laws of the State of Iowa (the "Issuer"), for value received, promises to pay from the source and as hereinafter provided, on the maturity date indicated above, to

(Registration panel to be completed by Registrar or Printer with name of Registered Owner).

or registered assigns, the principal sum of (enter principal amount in long form) THOUSAND DOLLARS in lawful money of the United States of America, on the maturity date shown above, only upon presentation and surrender hereof at the office of UMB Bank, N.A., Paying Agent of this issue, or its successor, with interest on the sum from the date hereof until paid at the rate per annum specified above, payable on June 1, 2022, and semiannually thereafter on the 1st day of June and December in each year.

Interest and principal shall be paid to the registered holder of the Bond as shown on the records of ownership maintained by the Registrar as of the 15th day of the month preceding such interest payment date. Interest shall be computed on the basis of a 360-day year of twelve 30-day months.

This Bond is issued pursuant to the provisions of Sections 423B.9(4) of the Code of Iowa, for the purpose of paying costs of acquisition of land and construction and equipping of county shops to service secondary roads, in conformity to a Resolution of the Board of said County duly passed and approved.

Unless this certificate is presented by an authorized representative of The Depository Trust Company, a limited purpose trust company ("DTC"), to the Issuer or its agent for registration of transfer, exchange or payment, and any certificate issued is registered in the name of Cede & Co. or such other name as requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other Issuer as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.

Bonds maturing after June 1, 2028, may be called for optional redemption by the Issuer and paid before maturity on said date or any date thereafter, from any funds regardless of source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot. The terms of redemption shall be par, plus accrued interest to date of call.

Thirty days' written notice of redemption shall be given to the registered owner of the Bond. Failure to give written notice to any registered owner of the Bonds or any defect therein shall not affect the validity of any proceedings for the redemption of the Bonds. All bonds or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided funds for their redemption are on deposit at the place of payment. Written notice will be deemed completed upon transmission to the owner of record.

If selection by lot within a maturity is required, the Registrar shall designate the Bonds to be redeemed by random selection of the names of the registered owners of the entire annual maturity until the total amount of Bonds to be called has been reached.

If less than all of a maturity is called for redemption, the Issuer will notify DTC of the particular amount of such maturity to be redeemed prior to maturity. DTC will determine by lot the amount of each Participant's interest in such maturity to be redeemed and each Participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. All prepayments shall be at a price of par plus accrued interest

Ownership of this Bond may be transferred only by transfer upon the books kept for such purpose by UMB Bank, N.A., the Registrar. Such transfer on the books shall occur only upon presentation and surrender of this Bond at the office of the Registrar as designated below, together with an assignment duly executed by the owner hereof or his duly authorized attorney in the form as shall be satisfactory to the Registrar. Issuer reserves the right to substitute the Registrar and Paying Agent but shall, however, promptly give notice to registered Bondholders of such change. All bonds shall be negotiable as provided in Article 8 of the Uniform Commercial Code and Section 331.446 of the Code of Iowa, subject to the provisions for registration and transfer contained in the Bond Resolution.

And it is hereby represented and certified that all acts, conditions and things requisite, according to the laws and Constitution of the State of Iowa, to exist, to be had, to be done, or to be performed precedent to the lawful issue of this Bond, have been existent, had, done and performed as required by law; that a local option sales and services tax has been duly authorized, levied and will be maintained in full force for the payment of principal and interest on

the Bonds of which this Bond is one; that in the event that the Designated Project Portion of the Local Option Sales and Services Tax Receipts (as such terms are defined in the Resolution) shall be insufficient in any year to pay the Bonds and interest thereon, provision has been made for the levy of a sufficient continuing annual tax on all the taxable property within the territory of the Issuer for the payment of the principal and interest of this Bond as the same will respectively become due; that the faith, credit, revenues and resources and all the real and personal property of the Issuer are irrevocably pledged for the prompt payment hereof, both principal and interest; and the total indebtedness of the Issuer including this Bond, does not exceed the constitutional or statutory limitations.

IN TESTIMONY WHEREOF, the Issuer by its Board, has caused this Bond to be signed by the manual or facsimile signature of its Chairperson and attested by the manual or facsimile signature of its County Auditor, with the seal of the County printed or impressed hereon, and to be authenticated by the manual signature of an authorized representative of the Registrar, UMB Bank, N.A., West Des Moines, Iowa.

Date of authentication: _____
This is one of the Bonds described in the within mentioned Resolution, as registered by UMB Bank, N.A.

UMB BANK, N.A., Registrar
West Des Moines, Iowa 50266

By: _____
Authorized Signature

Registrar and Transfer Agent: UMB Bank, N.A.
Paying Agent: UMB Bank, N.A.

SEE REVERSE FOR CERTAIN DEFINITIONS

(Seal)
(Signature Block)

POTTAWATTAMIE COUNTY, STATE OF IOWA

By: _____ (manual or facsimile signature) _____
Chairperson

ATTEST:

By: _____ (manual or facsimile signature) _____
County Auditor

(Information Required for Registration)

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto _____ (Social Security or Tax Identification No. _____) the within Bond and does hereby irrevocably constitute and appoint _____ attorney in fact to transfer the said Bond on the books kept for registration of the within Bond, with full power of substitution in the premises.

Dated: _____

(Person(s) executing this Assignment sign(s) here)

SIGNATURE)
GUARANTEED) _____

IMPORTANT - READ CAREFULLY

The signature(s) to this Power must correspond with the name(s) as written upon the face of the certificate(s) or bond(s) in every particular without alteration or enlargement or any change whatever. 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 signature to be guaranteed by certain eligible guarantor institutions that participate in a recognized signature guarantee program.

INFORMATION REQUIRED FOR REGISTRATION OF TRANSFER

Name of Transferee(s) _____

Address of Transferee(s) _____

Social Security or Tax Identification

Number of Transferee(s) _____

Transferee is a(n):

Individual* _____

Corporation _____

Partnership _____

Trust _____

*If the Bond is to be registered in the names of multiple individual owners, the names of all such owners and one address and social security number must be provided.

The following abbreviations, when used in the inscription on the face of this Bond, shall be construed as though 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 rights of survivorship and not as tenants in common
- IA UNIF TRANS MIN ACT - Custodian
- (Cust) (Minor)
- Under Iowa Uniform Transfers to Minors Act.....
- (State)

ADDITIONAL ABBREVIATIONS MAY
ALSO BE USED THOUGH NOT IN THE ABOVE LIST

(End of form of Bond)

Section 14. Equality of Lien. The timely payment of principal of and interest on the Bonds and Parity Bonds shall be secured equally and ratably by the Designated Project Portion of the Local Option Tax Receipts without priority by reason of number or time of sale or delivery; and the Designated Project Portion of the Local Option Tax Receipts is hereby irrevocably pledged to the timely payment of both principal and interest as the same become due.

Section 15. Allocation of Local Option Tax Receipts From and after the delivery of the Bonds, and as long as any of the Bonds or other bonds or notes payable from the Local Option Tax Receipts shall be outstanding and unpaid either as to principal or as to interest, or until the Bonds and other such bonds or notes then outstanding shall have been discharged and satisfied in the manner provided in this Resolution, the Local Option Tax Receipts shall be deposited as collected in a fund to be known as the Local Option Sales and Services Tax Revenue Fund (the "Revenue Fund") and shall be allocated and applied as follows:

- (a) Sinking Fund. There is hereby established and shall be maintained within the Revenue Fund a special account from which interest and principal on the Bonds will be paid. The fund shall be known as the Local Option Sales and Services Tax Bond Principal and Interest Fund (the "Sinking Fund"). The Designated Project Portion of the Local Option Tax Receipts shall be deposited into the Sinking Fund until the amount on deposit therein shall be equal to the total interest and principal coming due on the Bonds and any other Parity Bonds or notes payable from the Local Option Tax Receipts during the fiscal year. Money in the Sinking Fund shall be pledged for and used solely for the purpose of paying the principal of and interest on the Bonds and any other Parity Bonds that are payable from the Designated Project Portion of the Local Option Tax Receipts, as the same shall become due and payable. The Sinking Fund shall be comprised of a separate account for each issue outstanding from time to time, and amounts within the Sinking Fund shall be allocated to each such account, pro-rata, in proportion to the annual principal and interest of each issue or series in the fiscal year. The proceeds of any tax levies made as provided in Section 2(b) of this Resolution also shall be deposited in the Sinking Fund as required.
- (b) Tax Levy Repayment Fund. There is hereby established a special account within the Revenue Fund to be known as the Local Option Property Tax Levy Replacement Fund, into which any remaining Designated Project Portion of the Local Option Tax Receipts shall be deposited to the extent necessary to repay the Issuer for any funds advanced from property taxes levied in Section 2 of this Resolution, with such amounts to be applied to the reduction of property taxes as required by Section 423B.9(4) of the Code of Iowa.
- (c) Subordinate Obligations. The Designated Project Portion of the Local Option Tax receipts may thereafter be used to pay principal and interest of any obligations for which the Designated Project Portion of the Local Option Tax receipts have been pledged on a subordinate basis.
- (d) Surplus Revenues. The Designated Project Portion of the Local Option Tax Receipts thereafter may be used for any lawful purpose of the County as determined by the Board of Supervisors.

The provisions of this Section shall not be construed to require the Issuer to maintain separate bank accounts for the funds created by this Section; except the Sinking Fund and Tax Levy Replacement Fund shall be maintained as separate accounts but may be invested in conjunction with other funds of the Issuer but designated as a trust fund on the books and records of the Issuer.

Section 16. Prior Lien and Parity Bonds. The Issuer will issue no other Bonds or obligations of any kind or nature payable from or enjoying a lien or claim on the Designated Project Portion of the Local Option Tax Receipts having priority over the Bonds or Parity Bonds.

Additional Bonds may be issued on a parity and equality of rank with the Bonds with respect to the lien and claim of such Additional Bonds to the Designated Project Portion of the Local Option Tax Receipts and the money on deposit in the funds adopted by this Resolution, for the following purposes and under the following conditions,

but not otherwise:

(a) For the purpose of refunding any of the Bonds or Parity Bonds which shall have matured or which shall mature not later than three months after the date of delivery of such refunding Bonds and for the payment of which there shall be insufficient money in the Sinking Fund;

(b) For the purpose of refunding any Bonds, Parity Bonds or general obligation bonds outstanding, or undertaking additional projects allowable under the Designated Project Portion of the Local Option Tax Receipts if all of the following conditions shall have been met:

(i) before any such Additional Bonds ranking on a parity are issued, there will have been procured and filed with the County Auditor, a statement of an Independent Auditor, Independent Financial Consultant or a Consulting Engineer, not a regular employee of the Issuer, reciting the opinion based upon necessary investigations that the Designated Project Portion of the Local Option Tax Receipts for the preceding Fiscal Year (with adjustments as hereinafter provided) were equal to at least 1.00 times the maximum amount that will be required in any Fiscal Year prior to the longest maturity of any of the Bonds or Parity Bonds for both principal of and interest on all Bonds or Parity Bonds then outstanding which are payable from the Designated Project Portion of the Local Option Tax Receipts and the Additional Bonds then proposed to be issued.

(ii) the Additional Bonds must be payable as to principal and as to interest on the same month and day as the Bonds herein authorized.

(iii) for the purposes of this Section, principal and interest falling due on the first day of a Fiscal Year shall be deemed a requirement of the immediately preceding Fiscal Year.

(iv) for purposes of this Section, "preceding Fiscal Year" shall be the most recently completed Fiscal Year for which audited financial statements prepared by a certified public accountant are issued and available, but in no event a Fiscal Year which ended more than eighteen months prior to the date of issuance of the Additional Bonds.

Section 17. Discharge and Satisfaction of Bonds. Subject to the provisions of Section 423B.9 of the Code of Iowa, which shall control in the event of any conflict herewith, the covenants, liens and pledges entered into, created or imposed pursuant to this Resolution may be fully discharged and satisfied with respect to the Bonds, in any one or more of the following ways:

(a) By paying the Bonds when the same shall become due and payable; and

(b) By depositing in trust with the County Treasurer or with a corporate trustee designated by the Governing Body for the payment of said obligations and irrevocably appropriated exclusively to that purpose an amount in cash or direct obligations of the United States the maturities and income of which shall be sufficient to retire at maturity, or by redemption prior to maturity on a designated date upon which said obligations may be redeemed, all of such obligations outstanding at the time, together with the interest thereon to maturity or to the designated redemption date, premiums thereon, if any that may be payable on the redemption of the same; provided that proper notice of redemption of all such obligations to be redeemed shall have been previously published or provisions shall have been made for such publication.

Upon such payment or deposit of money or securities, or both, in the amount and manner provided by this Section, all liability of the Issuer with respect to the Bonds shall cease, determine and be completely discharged, and the holders thereof shall be entitled only to payment out of the money or securities so deposited.

Section 18. Non-Arbitrage Covenants. The Issuer reasonably expects and covenants that no use will be made of the proceeds from the issuance and sale of the Bonds issued hereunder which will cause any of the Bonds to be classified as arbitrage bonds within the meaning of Sections 148(a) and (b) of the Internal Revenue Code of the United States, as amended, and that throughout the term of the Bonds it will comply with the requirements of statutes and regulations issued thereunder.

To the best knowledge and belief of the Issuer, there are no facts or circumstances that would materially change the foregoing statements or the conclusion that it is not expected that the proceeds of the Bonds will be used in a manner that would cause the Bonds to be arbitrage bonds. Without limiting the generality of the foregoing, the Issuer hereby agrees to comply with the provisions of the Tax Exemption Certificate and the provisions of the Tax Exemption Certificate are hereby incorporated by reference as part of this Resolution. The Treasurer is hereby directed to make and insert all calculations and determinations necessary to complete the Tax Exemption Certificate in all respects and to execute and deliver the Tax Exemption Certificate at issuance of the Bonds to certify as to the reasonable expectations and covenants of the Issuer at that date.

Section 19. Closing Documents. The Chairperson and County Auditor are authorized and directed to execute, attest, seal and deliver for and on behalf of the County any other additional certificates, documents, or other papers and perform all other acts, including without limitation the execution of all closing documents, as they may deem necessary or appropriate in order to implement and carry out the intent and purposes of this Resolution.

Section 20. Contract Between Issuer and Purchaser. This Resolution constitutes a contract between said County and the purchaser of the Bonds.

Section 21. Non-Arbitrage Covenants. The Issuer reasonably expects and covenants that no use will be made of the proceeds from the issuance and sale of the Bonds issued hereunder which will cause any of the Bonds to be classified as arbitrage bonds within the meaning of Sections 148(a) and (b) of the Internal Revenue Code of the

United States, as amended, and that throughout the term of the Bonds it will comply with the requirements of statutes and regulations issued thereunder. To the best knowledge and belief of the Issuer, there are no facts or circumstances that would materially change the foregoing statements or the conclusion that it is not expected that the proceeds of the Bonds will be used in a manner that would cause the Bonds to be arbitrage bonds.

Section 22. Approval of Tax Exemption Certificate. Attached hereto is a form of Tax Exemption Certificate stating the Issuer's reasonable expectations as to the use of the proceeds of the Bonds. The form of Tax Exemption Certificate is approved. The Issuer hereby agrees to comply with the provisions of the Tax Exemption Certificate and the provisions of the Tax Exemption Certificate are hereby incorporated by reference as part of this Resolution. The County Treasurer is hereby directed to make and insert all calculations and determinations necessary to complete the Tax Exemption Certificate at issuance of the Bonds to certify as to the reasonable expectations and covenants of the Issuer at that date.

Section 23. Continuing Disclosure. The Issuer hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate, and the provisions of the Continuing Disclosure Certificate are hereby incorporated by reference as part of this Resolution and made a part hereof. Notwithstanding any other provision of this Resolution, failure of the Issuer to comply with the Continuing Disclosure Certificate shall not be considered an event of default under this Resolution; however, any holder of the Bonds or Beneficial Owner may take such actions as may be necessary and appropriate, including seeking specific performance by court order, to cause the Issuer to comply with its obligations under the Continuing Disclosure Certificate. For purposes of this section, "Beneficial Owner" means any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Bond (including persons holding Bonds through nominees, depositories or other intermediaries), or (b) is treated as the owner of any Bonds for federal income tax purposes.

Section 24. Additional Covenants, Representations and Warranties of the Issuer. The Issuer certifies and covenants with the purchasers and holders of the Bonds from time to time outstanding that the Issuer through its officers, (a) will make such further specific covenants, representations and assurances as may be necessary or advisable; (b) comply with all representations, covenants and assurances contained in the Tax Exemption Certificate, which Tax Exemption Certificate shall constitute a part of the contract between the Issuer and the owners of the Bonds;(c) consult with Bond Counsel (as defined in the Tax Exemption Certificate); (d) pay to the United States, as necessary, such sums of money representing required rebates of excess arbitrage profits relating to the Bonds;(e) file such forms, statements and supporting documents as may be required and in a timely manner; and (f) if deemed necessary or advisable by its officers, to employ and pay fiscal agents, financial advisors, attorneys and other persons to assist the Issuer in such compliance.

Section 25. Amendment of Resolution to Maintain Tax Exemption. This Resolution may be amended without the consent of any owner of the Bonds if, in the opinion of Bond Counsel, such amendment is necessary to maintain tax exemption with respect to the Bonds under applicable Federal law or regulations.

Section 26. Repeal of Conflicting Resolutions or Ordinances. All ordinances and resolutions and parts of ordinances and resolutions in conflict herewith are hereby repealed.

Section 27. Severability Clause. If any section, paragraph, clause or provision of this Resolution be held invalid, such invalidity shall not affect any of the remaining provisions hereof, and this Resolution shall become effective immediately upon its passage and approval.

Dated this 28th Day of September, 2021.

	ROLL CALL VOTE			
	AYE	NAY	ABSTAIN	ABSENT
_____ Scott A. Belt, Chairman	○	○	○	○
_____ Tim Wichman	○	○	○	○
_____ Lynn Grobe	○	○	○	○
_____ Justin Schultz	○	○	○	○
_____ Brian Shea	○	○	○	○

ATTEST: _____
Melvyn Houser, County Auditor

Roll Call Vote: AYES: Belt, Wichman, Grobe, Schultz, Shea. Motion Carried.

Motion made by Schultz, second by Shea, to approve and authorize Board to sign **Resolution No. 106-2021** entitled: RESOLUTION FOR TRANSFERS TO WEST SWCD/POTT CO STRUCTURES FUND AND EAST SWCD/POTT CO STRUCTURES FUND.

RESOLUTION NO. 106-2021

RESOLUTION FOR TRANSFERS TO WEST SWCD/POTT CO STRUCTURES FUND AND EAST SWCD/POTT CO STRUCTURES FUND.

WHEREAS, it is desired to transfer money from the Gaming Fund to West SWCD/Pott Co Structures Fund, and from the Gaming Fund to East SWCD/Pott Co Structures Fund; and

WHEREAS, said transfers are in accordance with Section 331.432, Code of Iowa.

NOW THEREFORE BE IT RESOLVED, that the Pottawattamie County Board of Supervisors authorizes the following transfers:

SECTION 1: The sum of \$15,000.00 is ordered to be transferred from the Gaming Fund to the West SWCD/Pott Co Structures Fund;

SECTION 2: The sum of \$10,000.00 is ordered to be transferred from the Gaming Fund to the East SWCD/Pott Co Structures Fund;

SECTION 3: The Auditor is directed to correct his/her book accordingly and to notify the Treasurer of these operating transfers.

Dated this 28th Day of September, 2021.

	ROLL CALL VOTE			
	AYE	NAY	ABSTAIN	ABSENT
_____ Scott A. Belt, Chairman	○	○	○	○
_____ Tim Wichman	○	○	○	○
_____ Lynn Grobe	○	○	○	○
_____ Justin Schultz	○	○	○	○
_____ Brian Shea	○	○	○	○

ATTEST: _____
Melvyn Houser, County Auditor

Roll Call Vote: AYES: Belt, Wichman, Grobe, Schultz, Shea. Motion Carried.

4. RECEIVED/FILED

A. Salary Actions

- 1) Juvenile Detention– Payroll Status Change for Kasie Callinan, Makenzie Ayers.
- 2) Sheriff – Payroll Status Change for Rob Ambrose, Ryan Avis, Brian Miller.

B. Reports

- 1) Sheriff’s Report of Fees Collected and Disbursed

C. Petitions

- 1) Petition for Secondary Road Assessment District on Leisure Avenue from Old Lincoln Highway to Lookout Lane.
- 2) Petition for Secondary Road Assessment District on Leisure Avenue from Old Lincoln Highway from Lookout Lane to Chalet Lane.
- 3) Petition for Secondary Road Assessment District on Honeysuckle Road.

D. Out of State Travel Notification

- 1) Roads – Out of State Travel Notification for Craig Jensen.

5. ADJOURN

Motion by Wichman, second by Shea , to adjourn meeting.
UNANIMOUS VOTE. Motion Carried.

THE BOARD ADJOURNED SUBJECT TO CALL AT 11:15 A.M.

Scott A. Belt, Chairman

ATTEST:

Melvyn Houser, Pottawattamie County Auditor

APPROVED: October 5, 2021
PUBLISH: X