

Agenda Notice –

**The Mahaska County Board of Supervisors will meet on
Tuesday, July 6, 2021 at 9:00 a.m.
in the Third floor conference room of the
Mahaska County Courthouse, 106 South 1st Street, Oskaloosa, IA.**

This meeting may be found at the following live stream link:

https://www.mahaskacounty.org/board_of_supervisors/meetings.php

In addition to this meeting being live-streamed, there will be available an audio-conferencing option for constituents to comment during public comments and any public hearing.

Audio conferencing number: 319-382-2695

Conference ID: 771 268 217 #

You will be asked to state your name and press #.

If you call in and do not wish to speak please be courteous and mute the microphone on your phone.

1. Approve agenda
2. Public Comments
3. Approve minutes June 21
4. Approve June bills
5. Payroll change
 - * Treasurer
6. Approve Business Property Tax Credits for FY21/22 – 2020 Valuations
7. Accept 4th quarter reports
 - * Auditor
8. Approve Resolution #2021-19
 - * Operating transfers FY22
9. Approve Resolution #2021-20
 - * Appropriations FY22
10. Approve Resolution #2021-21
 - * Capital Improvement Plan FY22
11. Approve Resolution \$2021-22
 - * Amendment to Capital Improvement Plan FY21
12. Approve salaries FY22
13. Consider contract with Grant Senior Center for allocation from county
14. Approve and authorize signature interim Nyhart GASB 75 actuarial update
15. Consider contribution match and letter of support for Rail Rise Study
16. Consider support of a broadband study in Mahaska County
17. Public comments

June 21, 2021

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 Groenendyk; Vice chairman – Steve Wanders; Member – Chuck Webb. Also present were Darin Hite; Joe Lancello, KBOE; Tom Flaherty; Brian Knudtson and Susan Brown, Mahaska County Auditor. This meeting was live streamed by Communications Research Institute of William Penn University.

Meeting was opened with a moment of silence.

It was moved by Wanders seconded by Webb to approve the agenda for today’s meeting. All present voted aye. Motion carried.

Public Comments: None

It was moved by Webb seconded by Wanders to approve minutes of June 7 meeting with removal of word deputy behind Susan Brown’s name. All present voted aye. Motion carried.

It was moved by Wanders seconded by Webb to approve the following payroll changes as additions to Secondary Road department: Emily Hefner as full time Office Manager at base rate of \$21.58/hr effective June 21, 2021; Ethan Wanders and James McCrea full time as Job Classification II, Maintenance & Equipment Operator at 80% of base rate (\$23.47) for first six months employment starting June 21, 2021. All present voted aye. Motion carried.

It was moved by Webb seconded by Wanders to approve FY22 Secondary Road non-union employee wages: Ed Goemaat - \$29.48/hr; Mike Rodwell - \$31.05/hr; Deb Walling - \$22.12/hr; Zachary Mousel - \$30.25/hr. All present voted aye. Motion carried.

It was moved by Wanders seconded by Webb to approve the following rates for Health Partners PPO plan provided to Mahaska County employees on July 1, 2021. All present voted aye. Motion carried.

Basic Coverages	Total Monthly Premium	Employee Pays Per Pay Period	Employer Pays Per Pay Period
Medical: \$750 Open Access Plan			
Single	\$748.73	\$7.50	\$366.87
Employer/Spouse	\$1533.40	\$87.00	\$679.70
Employee/Children	\$1417.35	\$82.00	\$626.68
Family	\$2297.85	\$122.00	\$1026.93
Dental			
Single	\$31.33	\$3.41	\$12.26
Employee/Spouse	\$64.89	\$6.04	\$26.41

Employee/Children	\$87.27	\$12.44	\$31.20
Family	\$125.31	\$24.12	\$38.54
Life and AD&D (Employee Only)	\$2.40	\$0	100%
Voluntary Products	Monthly Premium	Employee Pays Per Pay Period	Employer Pays Per Pay Period
Voluntary Life	Varies	100%	0%
Individual Products	Varies	100%	0%

It was moved by Webb seconded by Wanders to approve FY22 Licensed Code Support Agreement with Solutions, Inc. for maintenance and service on IBMi and Vision software in county departments. 2nd year of five. All present voted aye. Motion carried.

It was moved by Wanders seconded by Webb to approve twelve- month Class C beer permit application for Dollar General Store #21310. All present voted aye. Motion carried.

Committee Reports: Supervisor Webb is working on contracts with non-profit entities to which the County allocates monies and attended SE IA Workforce meeting discussing declining population in counties and recruitment of schools to be onboard for workforce retooling. Supervisor Wanders reported 8th Judicial District program that is showing promise in rehab for prisoners; Veterans are utilizing the 10-15 Transit service for transportation to appointments. Supervisor Groenendyk discussed upcoming EMA/911 commission meeting – noting that agreement between the commissions and county has not been realized and there would be no new information on this topic to discuss.

The next regular Board of Supervisors meeting will be Tuesday, July 6, 2021 at 9:00 a.m.

Public Comments: Tom Flaherty and Brian Knudtson discussed broadband grants and recent signing by governor of a rural broadband program. Maps will be issued July 1st pinpointing census blocks and areas of need. State program will cover up to 75% and American Rescue Plan can be used for remaining 25%. Grant period is Jul 1-Jul 31. May need a special board meeting called to approve funding for the needed study in Mahaska County.

It was moved by Webb seconded by Wanders to adjourn. All present voted aye. Motion carried.

Attest: _____
 Susan L. Brown
 Mahaska County Auditor

 Mark Groenendyk – Chairman
 Mahaska County Board of Supervisors

MONTH-END EXPENSES JUNE 2021

FUND	DESCRIPTION	Claims	Claims	Claims	Hand Typed	Voided Warrants	Quarterly Transfers	Fund Total
01000	General Basic	162,591.37	127,705.98					290,297.35
01009	Local Law Enforcement Grant							-
01010	Courthouse Security							-
01011	Capital Improvement							-
02000	General Supplemental	180,017.96	1,554.00					181,571.96
02011	Capital Improvement							-
06000	Pioneer Cemetery							-
07000	Revolving Loan							-
08000	Crime Prevention							-
09000	Maintenance/Repair Law Center	4,005.86	7,019.31					11,025.17
09001	Maintenance/County & City	40.87	85.00					125.87
10000	MH/MR/DD Services	8802.84	18527.29					27,330.13
11000	Rural Services Basic							-
11011	Capital Improvement							-
12000	Recorders Records Management	6,046.00	5,954.00					12,000.00
13000	Sheriff's Office Forfeiture		10,000.00					10,000.00
13001	Attorney Forfeiture Fund							-
15000	Environmental Learning Center							-
16000	Capital Project-Radio System		86,557.75					86,557.75
17000	Cedar Township Fire Station							-
20000	Secondary Road	247,490.06	271,717.05			61996.00		457,211.11
20001	Secondary Road Bond							-
22000	Public Safety E911							-
23000	E911 Surcharge	13,631.18	1,505.78					15,136.96
27000	REAP							-
28000	Electronic Trans fund Recorder							-
29000	LEC Improvement Fund							-
30000	Local Option Sales Tax							-
31003	NW Urban Renewal Area-Tif							-
31004	Prairie Wind Urban Renewal						100000	100,000.00
35000	Local Option Sales Tax							-
37000	Lost 20% Conservation							-
40000	Debt Service							-
41000	Debt Service/Local Option Sales Tax							-
60000	Emergency Management	12700.70	54371.79					67,072.49
65000	Stephens Memorial Animal Shelter	886.10	8,878.97					9,765.07
66000	Partial Payment/Advance Payment							-
68000	Co. Cons Land Acquisition Trust		81.92					81.92
68001	Co. Cons. Camping Reserve Fund		4504.17					4,504.17
69000	Co. Assessor Agency	3,802.15	320.96					4,123.11
70000	Unclaimed Property							-
77000	Bankruptcy Fund							-
80000	Special Appraiser							-
	Sub-Total	640015.09	598783.97	0.00	0.00	61996.00	100000.00	-
	Totals	640015.09	598783.97	0.00	0.00	61996.00	100000.00	1276803.06

Resolution# 2021-19
Secondary Road Fund Transfers from General and Rural Services Fund

WHEREAS, IT IS DESIRED TO AUTHORIZE THE AUDITOR TO PERIODICALLY TRANSFER FUNDS FROM THE GENERAL BASIC FUND AND RURAL SERVICES BASIC FUND TO THE SECONDARY ROAD FUND DURING the 2021-2022 budget year, and **WHEREAS**, said transfer must be in accordance with section 331.432 of the Code of Iowa,

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF MAHASKA COUNTY, IOWA as follows:

- Section 1.** The total maximum transfer from the General Basic Fund to the Secondary Road Fund for the fiscal year beginning July 1, 2021 shall not exceed the sum of \$0 and the total maximum transfer from the Rural Services Basic Fund to the Secondary Road Fund for the fiscal year beginning July 1, 2021 shall not exceed the sum of \$2,088,315.
- Section 2.** On the quarterly basis after being notified of the apportionment of current property taxes, state replacement against levied property taxes, mobile home taxes, military services tax credit replacements, or livestock credit replacements to the General Basic or Rural Services Basic Funds, the auditor shall order a transfer from said fund to the Secondary Road Fund.
- Section 3.** The amount of the transfer required by Section 2 shall be equal to the apportionment made under Section 2 to the General Basic or Rural Services Basic Fund, respectively, multiplied by the ratio of said fund total maximum transfer to the Secondary Road Fund, to the sum of said fund's total current property tax levy, total mobile home taxes, total military service tax credit replacements and total livestock credit replacements.
- Section 4.** Notwithstanding the provisions of sections 2 and 3 of the resolution, total transfers shall not exceed the amounts specified in Section 1.
- Section 5.** Notwithstanding the provisions of sections 2 and 3 the amount of any transfer shall not exceed available fund balances in the transferring fund.
- Section 6.** The auditor is directed to correct his/her books when said operating transfers are made and to notify the treasurer and county engineer of the amounts of said transfers.

Dated this 6th day of July, 2021

Resolution #2021-20
APPROPRIATIONS RESOLUTION

WHEREAS, It is desired to make appropriations for each of the different officers and departments for the fiscal year beginning July 1, 2021 in accordance with Section 331.434 subsection 6, of the Code of Iowa.

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

SECTION 1. The amounts itemized by the fund and department or office on the following schedule are hereby appropriated from the resources of each fund as itemized, to the department or office listed.

SECTION 2. Subject to the provisions of other county procedures and regulations, and applicable state law, the appropriations authorized under Section 1 shall constitute authorization for the department or officer to make expenditures or incur obligations from the itemized fund, effective July 1, 2021.

SECTION 3. In accordance with section 331.437, Code of Iowa no department or officer shall expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditures of money for any purpose in excess of the amounts appropriated pursuant to this resolution.

SECTION 4. If at any time during the 2021/2022 budget year the auditor shall ascertain that the available resources of a fund for that year will be less than said fund's total appropriations, he/she shall immediately so inform the board and recommend corrective action.

SECTION 5. Auditor shall establish separate accounts for the appropriations authorized in section 1, each of which account shall indicate the amount of appropriations, the amounts charged thereon, and the unencumbered balance. The Auditor shall report the status of accounts to the applicable departments and officers quarterly during the 2021/2022 budget year.

SECTION 6. The appropriations authorized to the resolution lapse at the close of business on June 30, 2022.

APPROPRIATIONS: Non departmental-\$5,511,545; (General Basic Fund-\$342,050; Capital Improvement Fund-\$50,000; General Supplemental-\$219,820; Revolving Loan Fund- \$159,490; Rural Services Basic Fund-\$2,423,463; Capital Project – Radio System-\$1,500,000; NW Urban Renewal Area – TIF-\$51,913; Prairie Wind Urban Renewal - \$404,625; Debt Service Fund – Radio System-\$333,100; Debt Service Fund-Cedar Twp Fire Station - \$27,084); **Board of Supervisors**-\$249,312; (General Basic Fund-\$177,910; General Supplemental-\$71,402); **Auditor**-\$432,913; (General Basic Fund-\$189,023; General Supplemental-\$243,890); **Treasurer**-\$553,103; (General Basic Fund-\$393,278; General Supplemental-\$159,825); **Attorney**-\$630,402; (General Basic Fund-\$451,261; General Supplemental-\$179,141); **Sheriff**-\$1,411,355; (General Basic Fund-\$620,423; General Supplemental-\$420,319; Rural Services

Basic-\$370,613; **Recorder**-\$210,686; (General Basic Fund-\$143,274; General Supplemental-\$40,912; Records Management Fund-\$26,500); **Sheriff's Forfeiture**-\$12,050; (General Supplemental Fund \$50; Sheriff Forfeiture Fund-\$12,000); **Courthouse Annex**-\$20,360; (General Basic Fund-\$18,270; General Supplemental-\$2,090); **Economic Development**-\$142,606; (General Basic-\$107,962; General Supplemental - \$34,644); **GIS Coordinator**-\$108,798; (General Basic Fund-\$73,061; General Supplemental-\$35,737); **Engineer**-\$11,381,817; (General Supplemental-\$284,067; Secondary Road Fund-\$8,397,750; Secondary Road Bond Fund-\$2,700,000); **Vet Affairs**-\$93,868; (General Basic Fund-\$69,830; General Supplemental-\$24,038); **County Conservation**-\$1,105,816; (General Basic Fund-\$508,577; Reap-\$60,000; Lost 20% Conservation 11-08-16-\$165,458; Debt Service/ELC Project-\$165,333; Co Cons Land Acq-\$158,448; Co Cons Camping Reserve Fund-\$48,000); **Public Health Nursing**-\$249,590; (General Basic Fund-\$249,000; General Supplemental-\$590); **Roadside Vegetation Management**-\$200,064; (Rural Services Fund-\$200,064; Capital Improvement \$0); **Community Services**-\$144,871; (General Basic Fund-\$128,262; General Supplemental Fund-\$16,609); **Medical Examiner**-\$41,140; (General Basic Fund-\$41,000; General Supplemental-\$140); **Correctional Services**-\$1,211,105; (General Basic Fund-\$880,138; Courthouse Security Fund-\$1,500; General Supplemental-\$329,467); **District Court**-\$141,554; (General Supplemental-\$141,554); **Libraries**-\$126,818; (Rural Services Fund-\$126,818); **Mahaska Building**-\$5,964; (General Basic Fund-\$3,270; General Supplemental-\$2,694; Capital Improvement-\$0); **Environmental Services**-\$152,995; (Rural Services Basic-\$152,995); **Pioneer Cemeteries**-\$5,000; (Pioneer Cemetery Fund-\$5,000); **Law Enforcement Center**-\$175,380; (Maintenance/Repair Law Center Fund-\$175,380; Maintenance/County & City-\$0); **Courthouse**-\$168,985; (General Basic Fund-\$121,688; Courthouse Security Fund-\$1,350; General Supplemental-\$45,947); **Information Technology**-\$223,598; (General Basic Fund-\$202,834; General Supplemental-\$20,764; Capital Improvement - \$0); **Driver's License**-\$138,853; (General Basic Fund-\$96,519; General Supplemental-\$42,334); **Substance Abuse**-\$13,709; (General Supplemental-\$13,709); **Mental Health**- \$1,086,200; (Mental Health Services Fund-\$1,086,200) **Human Services Administration**-\$72,472; (General Basic Fund-\$72,200; General Supplemental-\$272); **Operating Transfers-Part of Non departmental**-\$2,188,315; (General Basic Fund-\$0; Capital Improvement Fund-\$0; General Supplemental Fund-\$0; Rural Services Fund-\$2,088,315; Cedar Twp Fire Station-\$0; Prairie Wind Urban Renewal-\$100,000); **Operating Transfers-Part of Conservation**-\$165,333; (Lost 20% Conservation-\$165,333)

Dated this 6th day of July, 2021.

Attest: Susan L. Brown, Auditor

Mark Groenendyk, Chairman

A RESOLUTION APPROVING FY22 CAPITAL IMPROVEMENT PLAN AND TO
ASSIGN FUNDS AND APPROVE TRANSFERS

BE IT RESOLVED BY THE MAHASKA COUNTY BOARD OF SUPERVISORS to:

1. Approve the attached 15-year Mahaska County Improvement Plan:
2. To protect fund balances approve the following transfers to the Capital Improvement Fund for FY22:

General

Courthouse Buildings and Grounds	\$0
Courthouse HVAC	\$0
Mahaska Building roof repair	\$0
Courthouse Server (AS400)	\$0
County Phone System	\$0
Jail Control Panel	\$0
Jail Bldg HVAC	\$0
Disaster Recovery	\$0

General Supplemental

Countywide Voting System	\$0
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Rural Services

Sanitarian Replacement Vehicle	\$0
IRVM Replacement Vehicle	\$0

3. Assign the following at year end taking into consideration any expenditures made:

General

Courthouse buildings and grounds	\$48,427
Courthouse HVAC	\$111,544
Mahaska Building roof repair	\$7,741
Courthouse Server (AS400)	\$30,018
County Phone System	\$15,999
Jail Control Panel	\$20,000
Jail Bldg HVAC	\$0
Disaster Recovery	\$10,000
Conservation Tractor	\$50
Total Assigned:	\$243,799

General Supplemental

Countywide Voting System	\$98,328
Total Assigned:	\$98,3280

Rural Services

Sanitarian Replacement Vehicle	\$12,261
IRVM Replacement Vehicle	\$25,000
Total Assigned:	\$37,261

PASSED, APPROVED AND ADOPTED this 6th day of July, 2021.

Chairperson, Mahaska County Board of Supervisors

Signature _____

Attest: _____

MAHASKA COUNTY CAPITAL IMPROVEMENT PLAN: FY22-FY37

Courthouse Buildings and Grounds

Previous Appropriation: \$48,427.13
Funding Years: N/A (Previously Funded)
Cost: \$25,000 per year
Completion: As Needed
Description: Courthouse Buildings and Grounds Repairs and Improvements –
Collect until \$225,000
Fund Source: General Basic
Account No.: TBD

Courthouse HVAC

Previous Appropriation: \$111,544
Funding Years: FY20-FY27
Cost: \$100,000 per year
Completion: TBD
Description: Courthouse HVAC – Collect until \$700,000
Fund Source: General Basic
Account No.: TBD

Mahaska County Building Roof Repair (DHS)

Previously Appropriation: \$7,741
Funding Years: FY17-FY26
Cost: \$5,000 per year
Completion: TBD
Description: Repair to Mahaska Building Roof
Fund Source: General Basic
Account No.: 01011 09100 614 43

Jail Control Panel/Jail HVAC

Previous Appropriation: \$20,000
Funding Years: FY20-FY25
Cost: \$20,000 per year
Completion: TBD
Description: Replace Jail Control Panel – Target FY25 Replacement
OR Jail HVAC
Fund Source: General Basic
Account No.: TBD

Disaster Recovery

Previous Appropriation: \$10,000
Funding Years: FY20-FY24

Cost: \$10,000 per year
Completion: TBD
Description: Equipment and Software for computer disaster recovery
Fund Source: General Basic
Account No.: TBD

Courthouse Server

Previous Appropriation: \$30,018
Funding Years: FY17-FY23
Cost: \$6,000 per year
Completion: As Needed
Description: Replacement Cost for Courthouse Server –Target FY’23
replacement for \$33,000
Fund Source: General Basic
Account No.: 01011 09110 636 52 481

County Phone System

Previous Appropriation: \$15,999
Funding Years: FY18-FY32
Cost: \$5,333 per year
Completion: As Needed
Description: Replacement Cost for County wide phone system –Target FY’32
replacement for \$80,000
Fund Source: General Basic
Account No.: 01011 09100 614 00 322

Countywide Voting System

Previous Appropriation: \$98,328
Funding Years: FY18-FY20
Cost: \$33,000 per year
Completion: As Needed
Description: Replacement Cost for Countywide voting system –Target FY’21
replacement for \$100,000
Fund Source: General Supplemental
Account No.: 02011 08000 636 02 115

Conservation Tractor

Previous Appropriation: \$50
Funding Years: FY16-FY17
Cost: \$25,000 one year
Completion: Purchase in FY17 at \$50,000
Description: Funding for tractor
Fund Source: General Basic
Account No.: 01011 06110 636 22

Sanitarian Vehicle

Previous Appropriation: \$12,261
Funding Years: FY16-FY23
Cost: \$3,500 per year
Completion: As Needed
Description: Replacement for vehicle in FY23 for \$28,000
Fund Source: Rural Basic
Account No.: 11011 03020 636 44

IRVM Vehicle

Previous Appropriation: \$25,000
Funding Years: FY17-FY26
Cost: \$5,000 per year
Completion: As Needed
Description: Replacement for vehicle in FY26 for \$50,000
Fund Source: Rural Basic
Account No.: 11011 06010 636 24

Resolution # 2021-22

Whereas, Mahaska County Board of Supervisors approved Resolution #2020-17 A Resolution Approving FY21 Capital Improvement Plan and to Assign Funds and Approve Transfers on July 6, 2020.

Whereas, funding in the county General Fund was not adequate to support the transfers noted within Resolution #2020-17 during the fiscal year.

Therefore, the Mahaska County Board of Supervisors amends Resolution #2020-17 to remove transfers from the General Fund in total \$181,333 and will assign the following in the fiscal year end reporting for FY20/21:

GENERAL FUND:

Courthouse Buildings and Grounds	\$48,427
Courthouse HVAC	\$111,544
Mahaska Building roof repair	\$7,741
Courthouse Server (AS400)	\$30,018
County Phone System	\$15,999
Jail Control Panel/HVAC	\$20,000
Disaster Recover	\$10,000
Conservation Tractor	\$50
Total	\$243,779

All other transfers and assigned amounts will remain the same as noted in Resolution #2020-17.

Passed this 6th day of July 2021.

Chairperson, Board of Supervisors

Attest: Mahaska Co Auditor