

July 1, 2024

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 and Member – Chuck Webb. Also, present were Darin Hite, IT; Andrew Ritland, County Attorney; Troy Bemis, Maintenance Director; Russ Van Renterghem, Sheriff; Paul Greufe, Mike Rodwell and Andrew McGuire, Secondary Roads; Tim Wallace, McClure Engineering; Joyce Wilson and Teri Rogers, Mahaska County Auditor.

Chairman Groenendyk opened the meeting with the Pledge of Allegiance.

It was moved by Wanders seconded by Webb to approve the agenda for today's meeting as amended with item #6 removed. All present voted aye. Motion carried.

Public Comments: None

It was moved by Webb seconded by Wanders to approve the minutes of June 17. All present voted aye. Motion carried.

It was moved by Wanders seconded by Webb to approve the following resolution for operating transfers for FY24/25. All present voted aye. Motion carried.

Resolution# 2024-14

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 2024-2025 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, 2024, 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, 2024, shall not exceed the sum of \$2,280,632.

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 1st day of July 2024.

It was moved by Wander seconded by Webb to approve the following resolution appropriating budgeted funds at 100% for FY24-25. All present voted aye. Motion carried.

Resolution #2024-15
APPROPRIATIONS RESOLUTION

WHEREAS, It is desired to make appropriations for each of the different officers and departments for the fiscal year beginning July 1, 2024 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, 2024.

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 2024/2025 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 2024/2025 budget year.

SECTION 6. The appropriations authorized to the resolution lapse at the close of business on June 30, 2025.

APPROPRIATIONS: Non departmental - \$10,369,674 (General Basic Fund - \$547,034; Capital Improvement Fund - \$136,544; American Rescue Plan Fund - \$3,800,000; General Supplemental - \$1,792,337; Revolving Loan Fund - \$151,000; Rural Services Basic Fund - \$2,624,132; NW Urban Renewal Area-TIF - \$46,008; Prairie Wind Urban Renewal - \$913,663; Debt Service Fund - Radio System - \$332,338; Debt Service Fund - Cedar Twp Fire Station - \$26,418; Unclaimed Property - \$200); **Board of Supervisors** - \$208,992 (General Basic Fund - \$188,820; General Supplemental - \$20,172); **Auditor** - \$397,794 (General Basic Fund - \$223,685; General Supplemental - \$174,109); **Treasurer** - \$464,216 (General Basic Fund - \$405,972; General Supplemental - \$58,244); **Attorney** - \$595,119 (General Basic Fund - \$509,050; General Supplemental - \$77,069; Attorney Forfeiture Fund - \$2,000; Attorney Collections Fund - \$7,000); **Sheriff** - \$1,256,609 (General Basic Fund - \$956,641; General Supplemental - \$139,013; Rural Services Basic - \$160,955; **Recorder** - \$184,769 (General Basic Fund - \$158,632; General Supplemental - \$24,237; Records Management Fund - \$1,900); **Sheriff's Forfeiture** - \$20,000 (General Supplemental Fund \$0; Sheriff Forfeiture Fund - \$20,000); **Courthouse Annex** - \$16,900 (General Basic Fund - \$16,900; General Supplemental - \$0); **Economic Development** - \$60,000 (General Basic-\$55,410; General Supplemental - \$4,590); **Engineer** - \$13,420,516 (Secondary Road Fund - \$13,420,516); **Vet Affairs**-\$81,553 (General Basic Fund - \$73,274; General Supplemental - \$8,279); **County Conservation**-\$1,284,309 (General Basic Fund - \$543,417; ELC Bond 11-21-17 - \$315; Reap-\$60,000; Lost 20% Conservation 11-08-16 - \$166,923; Debt Service/ELC Project - \$166,235; Co Cons Land Acq - \$171,000; Co Cons Camping Reserve Fund - \$158,629); **Public Health Nursing** - \$293,772 (General Basic Fund - \$293,772; General Supplemental - \$0); **Roadside Vegetation Management** - \$200,829 (Rural Services Fund - \$200,829; Capital Improvement \$0); **Community Services** - \$112,697 (General Basic Fund - \$109,071; General Supplemental Fund - \$3,626); **Medical Examiner** - \$49,000 (General Basic Fund - \$49,000; General Supplemental - \$0); **Correctional**

Services - \$1,042,726 (General Basic Fund - \$930,256; Courthouse Security Fund - \$1,500; General Supplemental - \$110,970); **District Court**-\$200,793 (General Supplemental - \$200,793); **Libraries**-\$130,805 (Rural Services Fund - \$130,805); **Mahaska Building** - \$4,070 (General Basic Fund - \$4,070; General Supplemental - \$0; Capital Improvement - \$0); **Environmental Services** - \$163,625 (Rural Services Basic - \$163,625); **Pioneer Cemeteries** - \$5,000 (Pioneer Cemetery Fund - \$5,000); **Law Enforcement Center** - \$196,399 (Maintenance/Repair Law Center Fund - \$196,399; Maintenance/County & City - \$0); **Courthouse** - \$341,282 (General Basic Fund - \$329,555; Courthouse Security Fund - \$1,350; General Supplemental - \$10,377); **Information Technology** - \$350,309 (General Basic Fund - \$297,332; General Supplemental - \$10,977; Capital Improvement - \$42,000); **Driver's License** - \$118,567 (General Basic Fund - \$101,609; General Supplemental - \$16,958); **Substance Abuse** - \$13,590 (General Supplemental - \$13,590); **MHDS Direct Expenses** - \$107,085 (Mental Health Services Fund - \$107,085); **Human Services Administration** - \$72,200 (General Basic Fund - \$72,200; General Supplemental - \$0); **Operating Transfers - Part of Non-Departmental** - \$2,289,132 (General Basic Fund - \$0; Capital Improvement Fund - \$0; General Supplemental Fund - \$0; Rural Services Fund - \$2,289,132); **Operating Transfers - Part of Conservation** - \$163,935; (Lost 20% Conservation - \$163,935)

Dated this 1st day of July 2024.

It was moved by Webb seconded by Wanders to approve the Iowa Retail Permit application for Cigarette/Tobacco/Nicotine for Highway Liquors & Tobacco. All present vote aye. Motion carried.

It was moved by Wanders seconded by Webb to approve the Special Class C Retail Native Wine License for Tassel Ridge Winery, LLC. All present vote aye. Motion carried.

The Board briefly discussed the establishment of a County Compensation Board. The consensus of the Board was to table this item for two weeks. They would like to get input from the elected officials.

The board discussed the process for reviewing applications and performing interviews to replace Troy Bemis, County Maintenance Director. Troy's last day with Mahaska County will be July 25th. It was moved by Wanders seconded by Webb for the Board members and Troy Bemis to rate the applicants based on their qualifications and submit their rankings to Paul Greufe. Paul will score the applicants based on the ratings received and schedule interviews. Mark Groenendyk will be responsible for overseeing the interview committee. All present voted aye. Motion carried.

The board considered authorizing signature to confirm scheduled exposure and values with Heartland Insurance Risk Pool. It was moved by Webb seconded by Wanders. All present voted aye. Motion carried.

It was moved by Wanders seconded by Webb to approve the Mahaska County MHASEI MOU for FY25. All present voted aye. Motion carried.

It was moved by Webb seconded by Wanders to approve the payroll change for Secondary Roads. Scott Gilliland's new classification is Job Classification VI (Foreman). His hourly rate will increase from \$26.71 to \$28.56 effective June 10, 2024. All present voted aye. Motion carried.

It was moved by Wanders seconded by Webb to approve signing the final pay voucher for STBG-SWAP-C062(95)-FG-62. All present voted aye. Motion carried.

Tim Wallace, Project Manager with McClure Engineering and Andrew McGuire, County Engineer provided an update on the progress of the SE Connector project. The project has moved from the concept phase to the preliminary plan design phase. Discussion was held on the recommendation to dead-end a remnant portion of 267th Street approximately one-half mile west of Highway 23. If the right-of-way land acquisition goes smoothly and the Railroad is responsive, bid letting for construction may be as early as Spring 2025. A public meeting has been scheduled for Tuesday, July 23, 2024, at 5:30 pm in the Environmental Learning Center. There will be a formal presentation at 5:30 pm with a discussion session to follow.

Committee Reports:

- ✚ Chuck Webb reported on the Law Center meeting last week. A portion of the updates will be the county's responsibility. A separate quote has been requested for those items.

Public comments: None

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

Attest: _____

Teri Rogers
Mahaska County Auditor

Mark Groenendyk – Chairman
Mahaska County Board of Supervisors