

Agenda Notice –

**The Mahaska County Board of Supervisors will meet on
Monday, May 16, 2022, 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 349 599 704#

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. 9:00 a.m. Public Hearing
 - * Mahaska County FY22 Budget Amendment
4. Approve FY22 Budget Amendment
5. Approve minutes May 2
6. Consider health insurance renewal options as presented from the Mahaska County Insurance Committee.
7. Authorize signature bind coverage and confirm schedules and exposures for FY23
 - * Judi Hamaker, Administrator – Heartland Insurance Risk Pool
8. Consider Resolution #2022-17
 - * 2022 County Five Year Program Resolution – Mahaska County Secondary Roads
9. Consideration and possible approval of Iowa DOT Budget Amendment
10. Payroll change
 - * Maintenance
11. Consider county audit firm name change in regard to three-year county audit contract
 - * Name change: Terpstra Hoke and Associates P.C.
12. Consider Iowa Retail Permit Application – Cigarette/Tobacco/Nicotine/Vapor
 - * Dollar General Store #21310, New Sharon
13. Consider rescinding authority given to sheriff for hire of new deputy
14. Public Comments
15. Committee Reports

11:00 a.m. Board will hold a work session with County Engineer and homeowners on 230th & Lynn

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET
MAHASKA COUNTY
 Fiscal Year July 1, 2021 - June 30, 2022

The MAHASKA COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2022

Meeting Date/Time: 5/16/2022 09:00 AM

Contact: Susan Brown

Phone: (641) 673-7148

Meeting Location: 3rd flr Conf Rm Mahaska Co Courthouse

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing.

| REVENUES & OTHER FINANCING SOURCES | | Total Budget as Certified or Last Amended | Current Amendment | Total Budget After Current Amendment |
|--|----|---|----------------------|---|
| Taxes Levied on Property | 1 | 9,981,517 | 0 | 9,981,517 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | 0 | 0 | 0 |
| Less: Credits to Taxpayers | 3 | 200,706 | 0 | 200,706 |
| Net Current Property Tax | 4 | 9,780,811 | 0 | 9,780,811 |
| Delinquent Property Tax Revenue | 5 | 0 | 0 | 0 |
| Penalties, Interest & Costs on Taxes | 6 | 42,600 | 1,151 | 43,751 |
| Other County Taxes/TIF Tax Revenues | 7 | 1,975,805 | 0 | 1,975,805 |
| Intergovernmental | 8 | 4,769,120 | 2,634,730 | 7,403,850 |
| Licenses & Permits | 9 | 16,900 | 17,757 | 34,657 |
| Charges for Service | 10 | 669,220 | 11,792 | 681,012 |
| Use of Money & Property | 11 | 108,056 | 19,105 | 127,161 |
| Miscellaneous | 12 | 351,205 | 102,760 | 453,965 |
| Subtotal Revenue | 13 | 17,713,717 | 2,787,295 | 20,501,012 |
| Other Financing Sources: | | | | |
| General Long-Term Debt Proceeds | 14 | 0 | 7,801 | 7,801 |
| Operating Transfers In | 15 | 2,353,648 | 0 | 2,353,648 |
| Proceeds of Fixed Asset Sales | 16 | 0 | 0 | 0 |
| Total Revenues & Other Sources | 17 | 20,067,365 | 2,795,096 | 22,862,461 |
| EXPENDITURES & OTHER FINANCING USES | | | | |
| Operating: | | | | |
| Public Safety and Legal Services | 18 | 4,129,859 | 69,422 | 4,199,281 |
| Physical Health and Social Services | 19 | 782,706 | 5,000 | 787,706 |
| Mental Health, ID & DD | 20 | 1,086,200 | 374,419 | 1,460,619 |
| County Environment & Education | 21 | 1,454,386 | 89,472 | 1,543,858 |
| Roads & Transportation | 22 | 7,636,567 | 250,728 | 7,887,295 |
| Government Services to Residents | 23 | 761,021 | 26,834 | 787,855 |
| Administration | 24 | 1,697,872 | 291,093 | 1,988,965 |
| Nonprogram Current | 25 | 0 | 0 | 0 |
| Debt Service | 26 | 1,115,920 | 2,393 | 1,118,313 |
| Capital Projects | 27 | 5,020,000 | 1,985,441 | 7,005,441 |
| Subtotal Expenditures | 28 | 23,684,531 | 3,094,802 | 26,779,333 |
| Other Financing Uses: | | | | |
| Operating Transfers Out | 29 | 2,353,648 | 0 | 2,353,648 |
| Refunded Debt/Payments to Escrow | 30 | 0 | 0 | 0 |
| Total Expenditures & Other Uses | 31 | 26,038,179 | 3,094,802 | 29,132,981 |
| Excess of Revenues & Other Sources over (under) Expenditures & Other Uses | 32 | -5,970,814 | -299,706 | -6,270,520 |
| Beginning Fund Balance - July 1, 2021 | 33 | 17,271,731 | 0 | 17,271,731 |
| Increase (Decrease) in Reserves (GAAP Budgeting) | 34 | 0 | 0 | 0 |
| Fund Balance - Nonspendable | 35 | 0 | 0 | 0 |
| Fund Balance - Restricted | 36 | 10,312,655 | 0 | 10,312,655 |
| Fund Balance - Committed | 37 | 0 | 0 | 0 |
| Fund Balance - Assigned | 38 | 497,491 | 0 | 497,491 |
| Fund Balance - Unassigned | 39 | 490,771 | -299,706 | 191,065 |
| Total Ending Fund Balance - June 30, 2022 | 40 | 11,300,917 | -299,706 | 11,001,211 |
| Explanation of Changes: American Rescue Plan | | | | |

May 2, 2022

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; Joe Lancello, KBOE; Paul Greufe; Tom Flaherty, Connie Van Polen, Lindsey Thomas; Ryan Kelly and Susan Brown, 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 the bills for April. All present voted aye. Motion carried.

It was moved by Webb seconded by Wanders to approve the minutes for April 18 meeting. All present voted aye. Motion carried.

It was moved by Wanders seconded by Webb to set public hearing for FY22 Mahaska County Budget Amendment, May 16, 2022 at 9:00 a.m. All present voted aye. Motion carried.

CellSite Solutions LLC invoice #QUO-5005 was tabled until it is changed to reflect the correct date.

Board discussed submitted human resources service contract from PF Greufe & Associates who is county's current HR consultant. The insurance committee (in conjunction with Holmes Murphy) had also presented information on an HR consultant out of Missouri, K-Met. Decision was tabled to gather more information.

Mr. Greufe gave an update on salary survey that is in process. He has received approximately 50% of requests from external entities for comparison job descriptions. Formation of the employee/outside private company members committee is almost complete. This committee will review and score job descriptions. Concerns were raised regarding those departments with separate boards that oversee the department and how that would look in participating in the survey.

Public Comments: None

Committee Reports: Supervisor Groenendyk reported from recent EMA Commission meeting that the group had voted to sue county once again following the recent ruling on respondent's motion for summary judgment which was in favor of Mahaska County, Board of Supervisors and Auditor. Board members expressed frustration over continuation of the suit which has been ruled on three times in the county's favor. Also concerned as to the funding of

the suits which has amounted to about a half a million dollars. Funding for further action could very well require cuts in the county departmental budgets including staff. Other department heads did not want cuts to their budgets or staff to fund continuous lawsuits against the county by the same entity. Given the list of those on the commission who voted to bring suit again includes our own sheriff the board discussed rescinding the approval of hiring an additional deputy. The county attorney and outside counsel both believe the commission is using illegal taxation in funding for 911 services in the county.

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

Attest: _____
Susan L. Brown
Mahaska Co. Deputy Auditor

Mark Groenendyk
Mahaska Co. Board of Supervisors

draft

2022 County Five Year Program Resolution 0.2

Mahaska County Secondary Roads

Unforeseen circumstances have arisen since adoption of the approved Secondary Road Five Year Program and previous revisions, requiring changes to the sequence, funding, and timing of the proposed work plan.

The Board of Supervisors of Mahaska County, Iowa, in accordance with Iowa Code section 309.22, initiates and recommends modification of the following project(s) in the accomplishment year (State Fiscal Year 2022), for approval by the Iowa Department of Transportation (Iowa DOT), per Iowa Code 309.23 and Iowa DOT Instructional Memorandum 2.050.

The following projects shall be MODIFIED as follows:

| Project Number Name Project ID | Project Location Description of Work | AADT Length Bridge ID | Type of Work Fund | Modifications | Total |
|---|--|-----------------------------|----------------------|--|----------|
| L-C062(237790)--73-62 Bridge 237790 Rehab 45676 | On G 19, Over DRAINAGE, S20 T77 R14 | 30 0.000 miles 237790 | 320 Bridges Local | added 80,000 Local dollars to 2022 removed 80,000 Local dollars from 2023 | \$80,000 |
| L-C062(237740)--73-62 Bridge 237740 Rehab 45677 | On 115TH ST, Over MOON CREEK, S7 T77 R14 | 10 0.000 miles 237740 | 320 Bridges Local | added 80,000 Local dollars to 2022 removed 80,000 Local dollars from 2023 | \$80,000 |

| Fund | Accomplishment Year | | Net Change |
|----------------|---------------------|--------------|------------|
| | Previous Amount | New Amount | |
| Local | \$6,260,000 | \$6,420,000 | \$160,000 |
| Farm-to-Market | \$6,200,000 | \$6,200,000 | \$0 |
| Special | \$0 | \$0 | \$0 |
| SWAP | \$850,000 | \$850,000 | \$0 |
| Federal Aid | \$0 | \$0 | \$0 |
| Totals | \$13,310,000 | \$13,470,000 | \$160,000 |

Recommended

County Engineer

Date

Approved

Chair Board of Supervisors

Date

Attested

I, _____, Auditor in and for Mahaska County, Iowa, do hereby certify the above and foregoing to be a true and exact copy of a resolution passed and approved by the Board of Supervisors of Mahaska County, Iowa, at its meeting held on the _____ day of _____,

County Auditor