

The Board of Supervisors of Calhoun County met with the following members present: Hoag, Sr., Nicholson, and Jacobs

Agenda additions: none

It was moved by Nicholson and seconded by Jacobs to approve the agenda. Ayes all. Motion carried.

The minutes of the last meeting were read. It was moved by Jacobs and seconded by Nicholson to approve the minutes. Ayes all. Motion carried.

A letter was received from the Iowa Department of Revenue for funding of credits for fiscal year 2012/2013. Judy Howrey, County Auditor, presented the letter to the Board concerning property tax credits. It was moved by Jacobs and seconded by Nicholson to approve the following funding in accordance with Iowa Code 25B.7 and 426.7 for fiscal year 2012/2013: 78% for the Homestead Tax Credit, 100% for the Military Service Property Tax Credit, and 100% for Elderly and Disabled Tax Credit. Ayes all. Motion carried.

It was moved by Nicholson and seconded by Jacobs to approve the following reports: May General Ledger of Lori Erkenbrack, County Treasurer and May report of Donna Geery, Clerk of District Court. Ayes all. Motion carried.

It was moved by Jacobs and seconded by Nicholson to approve the Application for Fireworks Permit to Dwight Dial for fireworks July 3. Ayes all. Motion carried.

It was moved by Jacobs and seconded by Nicholson to approve the following Transfer Resolutions:

Transfer Resolution 2012-16

NOW THEREFORE, Be it resolved by the Board of Supervisors of Calhoun County, Iowa, that on this 29th day of June, 2012 that transfer #510 in the amount of \$7,871.00 be transferred from General Basic Fund to the Secondary Roads Fund, a budgetary procedure. Ayes all. Motion carried.

Transfer Resolution 2012-17

NOW THEREFORE, Be it resolved by the Board of Supervisors of Calhoun County, Iowa, that on this 29th day of June, 2012 that transfer #511 in the amount of \$1,329.60 be transferred from General Basic Fund to Secondary Roads Fund, a budgetary procedure. Ayes all. Motion carried.

It was moved by Nicholson and seconded by Jacobs to approve the following Resolutions:

GASB 54 RESOLUTION 2012-18

WHEREAS, the Governmental Accounting Standard Board (GASB) has issued Statement No. 54, Fund balance reporting and Governmental Fund Type Definitions, requiring among other things, all state and local governmental entities to adopt a Resolution committing fund balances for fiscal year 2011/2012;

WHEREAS, Calhoun County receives property taxes, state-aid funding and other revenues and;

WHEREAS, IT IS THE INTENT OF THE Calhoun County Board of Supervisors to adopt this resolution to commit the fund balance resources in accordance with GASB 54 and General Accepted Accounting Principles (GAAP) and;

NOW THEREFORE BE IT RESOLVED by the Calhoun County Board of Supervisors commits the following:

Secondary roads department:	
Mack Tandem Truck	\$148,700.00
Gravel - Potts Pit	140,000.00
	<u>\$288,700.00</u>

Computer - Capital Projects	
Computer upgrades, servers and scanners	\$ 84,000.00

WHEREAS, the Calhoun County Board of Supervisors have designated the following unreserved but assigned for Fiscal year 11/12:

Conservation Trust Fund	
Year round shelter-safe room and road improvements at Twin Lakes	\$438,000.00

REAP	
Park road and pad improvements	\$ 50,000.00

CAPITAL PROJECTS:	
Courthouse - Capital Projects	
Continuation of window replacement and Soffit repairs	\$ 25,000.00
Major heating - Capital Projects	
Updating heating and cooling	\$ 10,000.00
ES & S Equipment Capital Projects	
Upgrading equipment as per Federal/State requirements	\$ 70,000.00
Ambulance - Capital Projects	
New ambulance and equipment	\$175,000.00
Total Capital Projects	\$280,000.00

MAXIMUS RESOLUTION 2012-19

A Resolution authorizing the transfer of funds from the General Supplemental Fund to the General Basic Fund for the purpose of reimbursing the cost of Central Services.

WHEREAS, Chapter 331.423.1 of the 2011 Code of Iowa sets the maximum levy for the General Basic Fund at \$3.50 per thousand of taxable valuation; and,

WHEREAS, Chapter 331.424.1.a.(7) of the 2011 Code of Iowa authorizes the Board of Supervisors to levy a General Supplemental levy to the extent that the General Basic levy is at the maximum to meet the county's needs, for the maintenance and operation of the courts, and

WHEREAS, the budget proposed for FY'11/12 will include a General basic levy of \$3.50/thousand of taxable valuation; and

WHEREAS, Calhoun County has approved a Central Services Cost Allocation Plan prepared by MAXIMUS for FY' 2010 (the most recently completed) which allocates \$105,769(budgeted amount \$100,000) as the cost of Central Services provided for District Court and Clerk of Court services;

NOW THEREFORE BE IT RESOLVED, by the Calhoun County Board of Supervisors that pursuant to Iowa Code Section 331.424, the Auditor is hereby directed to transfer \$100,000 from the General Supplemental Fund to the General Basic Fund during the current fiscal year.

AND IT IS FURTHER RESOLVED by the Calhoun County Board of Supervisors that until rescinded, the Auditor is directed to transfer in each fiscal year, the amount of Central Services expense allocated to the District Court and Clerk of Court in the certified Cost Allocation Plan for the fiscal year two years prior to the year to the year the transfer is made.

RESOLUTION FOR INTERFUND OPERATING TRANSFER 2012-20

WHEREAS, it is desired to authorize the Auditor to periodically transfer sums from the General Basic and Rural Services Basic Funds to the Secondary Road Fund during the 2012/2013 budget year, and

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

NOW THEREFORE, BE IT RESOLVED by the Board of Supervisors of Calhoun 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, 2012 shall not exceed the sum of \$99,199 and the total maximum transfer from Rural Services Basic Fund to Secondary Road Fund for the fiscal year beginning July 1, 2012 shall not exceed the sum of \$1,087,167.

Section 2. The total transfer from the General Basic Fund to the Capital Projects Fund for the fiscal year beginning July 1, 2012, shall not exceed the sum of \$5,000.

Section 3. Within 30 days of being notified of the apportionment of current taxes, state replacements to the General Basic to Rural Services Funds, the Auditor shall order a transfer from said fund to the Secondary Road Fund.

Section 4. The amount of the transfer required by Section 3 shall be equal to the apportionment made under Section 1 to the General Basic or Rural Services Basic Fund, respectively, multiplied by the ratio of said fund's total current property tax levy, total mobile home taxes, and total military services tax credit replacements.

Section 5. Notwithstanding the provisions of Sections 3 and 4 of this resolution, total transfers to the Secondary Road Fund shall not exceed the amount specified in Section 1.

Section 6. Notwithstanding the provisions of Section 3 and 4, the amount of any transfer shall not exceed available fund balances in the transferring fund.

Section 7. The Auditor is directed to correct her books when said operating transfers are made and to notify the Treasurer and County Engineer of the amounts of said transfers.

The above and foregoing resolution was adopted by the Board of Supervisors of Calhoun County on June 29, 2012.

RESOLUTION NAMING DEPOSITORIES 2012-21

RESOLVED, that the Calhoun County Board of Supervisors of Calhoun County, in Calhoun County Iowa, approves the following list of financial institutions to be depositories of the Calhoun County funds in conformance with all applicable provisions of Iowa Code Chapters 452 and 453 (1983). as amended by 1984 Iowa Acts, S.F. 2220. The Calhoun County Teeasureer is hereby authorized to deposit the Calhoun County funds in amounts not to exceed the maximum approved for each respective financial institution as set out below.

Security Savings Bank	Farnhamville, Iowa	\$ 700,000
Heartland Bank	Somers, Iowa	\$ 2,000,000
Manson State Bank	Manson, Iowa	\$ 1,000,000
United Bank of Iowa, Rockwell City	Ida Grove, Iowa	\$10,000,000
United Bank of Iowa, Lohrville	Ida Grove, Iowa	\$ 4,000,000
First Community Bank, Rockwell City	Newell, Iowa	\$ 4,000,000

APPROPRIATIONS RESOLUTION 2012-22

WHEREAS, it is desired to make appropriations for each of the different officers and departments for the fiscal year beginning July 1, 2012, in accordance with Section 331.434, subsection 6, Code of Iowa.

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

Section 1. The amounts itemized by fund and by department or office on the attached schedule are hereby appropriated from the resources of each fund so itemized, to the department or office listed in the first column on the same line of the attached schedule.

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 listed to make expenditures or incur obligations from the itemized fund, effective July 1, 2012.

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

Section 4. If at any time during the 2012/2013 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, she shall immediately so inform the Board and recommend appropriate corrective action.

Section 5. The Auditor shall establish separate accounts for the appropriations authorized in Section 1, each of which account shall indicate the amount of the appropriation, the amounts charged thereto, and departments and officers monthly during the 2012/2013 budget year.

Section 6. All appropriations authorized pursuant to this resolution lapse at the close of fiscal year June 30, 2013.

The above and foregoing resolution was adopted by the Board of Supervisors of Calhoun County, Iowa, on June 29, 2012.

GENERAL BASIC FUND

01 Board of Supervisors	107,846.00
02 Auditor	98,720.00
03 Treasurer	211,896.00
04 Attorney	191,763.00
05 Sheriff	417,136.00
07 Recorder	102,034.00
08 Computer	116,400.00
09 Safety/Risk Management	6,930.00
15 Ambulance	416,686.00
21 Veterans Affairs	60,700.00
22 Conservation Board	224,730.00
23 Health Board	1,291,700.00
25 Social Services	163,000.00
26 County Care Facility	1,800.00
28 Medical Examiner	25,000.00
29 Correctional Services	1,800.00
34 Historical Society	27,500.00
38 Historic Preservation Comm	810.00
51 General Services	182,362.00
99 Nondepartmental	328,565.00
Total	3,977,378.00

GENERAL BASIC SUPPLEMENTAL	
01 Board of Supervisors	68,900.00
02 Auditor	259,100.00
03 Treasurer	120,945.00
04 County Attorney	81,800.00
05 Sheriff	272,557.00
07 Recorder	50,200.00
15 Ambulance	146,030.00
19 Zoning	5,391.00
20 County Engineer	2,625.00
21 Veterans Affairs	12,850.00
22 Conservation	67,224.00
23 Health Board	564,032.00
24 Weed Commission	653.00
25 Social Services	152,750.00
28 Medical Examiner	20.00
29 Correctional Services	24,000.00
31 District Court	9,000.00
51 General Services	65,370.00
60 Mental Health Admin	12,500.00
70 Disaster Services	80,000.00
99 Nondepartmental	114,850.00
Total	2,110,797.00
MH-DD SERVICES	
60 Mental Health	1,489,200.00
RURAL SERVICES BASIC	
05 Sheriff	344,315.00
19 Zoning	11,807.00
20 County Engineer (Solid Waste & Road Clearing)	89,161.00
24 Weed Commission	17,690.00
33 County Library	144,674.00
99 Nondepartmental	5,250.00
Total	612,897.00
SECONDARY ROAD	
20 County Engineer	4,401,000.00
REAP	
22 Conservation	25,000.00
CONSERVATION TRUST FUND	
22 Conservation Board	350,000.00
RECORD MANAGEMENT FUND	
07 Recorder	10,000.00
D.A.R.E	
05 Sheriff	1,250.00
SPECIAL REVENUE COUNTY SECURITY	
05 Sheriff	27,000.00
LOSST	
0015 Ambulance	50,000.00
0015 Courthouse	60,000.00
0015 Computer Equipment	25,000.00
Total	548,250.00
CAPITAL PROJECTS	
0220 - Computer Software	5,000.00

Ayes all. Motion carried.

It was moved by Nicholson and seconded by Jacobs to approve the Liquor license to Woody's Rockwell City effective July 1, 2012 Ayes all. Motion carried.

Jack Fischer and Jerry and Julie Lunn met with the Board concerning the subdivision at Twin Lakes. Also present was: Ron Haden, Engineer; Cindy Voorde, County Attorney; Keith Roos, Conservation Director and Zoning Officer. Ron Haden, discussed speed studies with the Board. The amendments to the zoning code were discussed. It was moved by Nicholson and seconded by Jacobs to publish the Notice of Public Hearing considering amendments to the county zoning code, with the public hearing to be held Tuesday, July 10 at 10:30 am. Ayes all. Motion carried.

Leisa Mayer, CPC, met with the Board concerning the Services of Community and Family Resources. It was moved by Nicholson and seconded by Jacobs to authorize the Chairman to sign the contract for Community and Family Resources Mental Health Services related to detox only. Ayes all. Motion carried.

It was moved by Nicholson and seconded by Jacobs to authorize the Chairman to sign the "Resolution of the Board of Supervisors of Calhoun County Approving Participation in Planning for Mental Health Services" with the potential region of Franklin, Hamilton, Hardin, Boone, Story, and Marshall counties.

Resolution 2012-23

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CALHOUN COUNTY APPROVING PARTICIPATION IN PLANNING

WHEREAS, The Iowa Legislature has passed and the Iowa Governor has signed SF2015-An Act relating to Redesign of Publicly Funded Mental Health and Disability Services; and

WHEREAS, SF2015 expresses the intent of the legislature that Mental Health and Disability Services shall be provided by counties operating together as Regions; and

WHEREAS, the Calhoun County Board of Supervisors finds it in the public's best interest to make informed decisions on entering into a Region based on sound planning; and

WHEREAS, the Counties in Central Iowa have begun planning for the Development and Delivery of Mental Health and Disability Services through a Regional Structure:

BE IT RESOLVED that Calhoun County commits to participate in the planning and development of this MH/DS Region in Central Iowa including the counties who have agreed to participate.

BE IT FURTHER RESOLVED that Calhoun County hereby authorizes the county CPC to attend and participate in all planning meetings throughout the planning process.

BE IT FURTHER RESOLVED that Calhoun County understands that this is for planning purposes and the decision to join a region would be made when a final 28E agreement has been received.
Ayes all. Motion carried.

Leisa also updated the Board on the Mental Health budget. It was moved by Jacobs and seconded by Nicholson to authorize the Chairman to sign the waiting list for Mental Health services.

Joe Kangley and Harold Barkley, Masons from the Twin Lakes Lodge, met with the Board concerning changes to the lease of the building before renewing the contract. After a discussion, it was moved by Nicholson and seconded by Jacobs to table the final lease agreement until the Board meeting on July 17th at 9:08 am. Ayes all. Motion carried.

The Board discussed appointee to the MIDAS Board. No decision was made.

The Board proceeded to count cash for the close of fiscal year 2011/2012 as follows:

Auditor's Office	\$	25.00	
Recorder's Office	\$	200.00	
Sheriff's Office	\$	-0-	
Treasurer's Office - Tax Dept.	\$	936.70	Cash
Treasurer's Office - Tax Dept.	\$	57,348.14	Checks
Treasurer's Office - Auto Dept.	\$	1,599.50	Cash
Treasurer's Office - Auto Dept.	\$	12,202.20	Checks

Certificate of Deposit
Bank

	Amount
United Bank of Iowa, Lohrville	\$ 300,000.00
United Bank of Iowa, Rockwell City-health ins	\$ 100,000.00
United Bank of Iowa, Rockwell City	\$1,082,165.27
Calhoun County Engineer, Highway 20, Transfer of Jurisdiction	
Security Savings Bank, Farnhamville,	
Calhoun County Engineer, Highway 20	\$ 500,000.00

It was moved by Jacobs and seconded by Nicholson to adjourn until 9:00 am on Tuesday, July 10, 2012. No Board meeting July 3. Ayes all. Motion carried.

Dean G. Hoag, Sr., Chairman

Judy Howrey, Auditor

Scott Jacobs, Vice-chair

Gary Nicholson