

Board of Supervisors
Calhoun County Courthouse
Rockwell City, Iowa
Tuesday, June 30, 2015

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

Agenda additions: None

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

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

It was moved by Cooper and seconded by Jacobs to approve the following reports: Quarterly report of Richard Shinn, Director of Veteran Affairs; May Report of Donna Geery, Clerk of District Court; Quarterly Report of Kathy Jurries, Recorder; and Quarterly Report of Judy Howrey, Auditor. Ayes all. Motion carried.

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

TRANSFER RESOLUTION 2015-15

NOW THEREFORE, Be it resolved by the Board of Supervisors of Calhoun County, Iowa, that on this 30th day of June 2015 that transfer #555 in the amount of \$66,740.00 be transferred from General Basic Supplemental Fund to the General Basic Fund, a budgetary procedure for Maximus.

TRANSFER RESOLUTION 2015-16

NOW THEREFORE, Be it resolved by the Board of Supervisors of Calhoun County, Iowa, that on this 30th day of June 2015 that transfer #556 in the amount of \$27,057.51 be transferred from General Basic Fund to the Secondary Roads Fund, a budgetary procedure for the of Balance of 4th Quarter for the FY 14/15 based on tax collections.

TRANSFER RESOLUTION 2015-17

NOW THEREFORE, Be it resolved by the Board of Supervisors of Calhoun County, Iowa, that on this 30th day of June 2015 that transfer #557 in the amount of \$20,700.70 be transferred from Rural Services Fund to the Secondary Roads Fund, a budgetary procedure for Balance as per budget.

Ayes all. Motion carried.

It was moved by Cooper and seconded by Jacobs to approve the MAXIMUS Resolution:

RESOLUTION 2015-18

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 2014 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.g of the 2014 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 15/16 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 2013 (the most recently completed) which allocates \$66,740 (budgeted amount \$71,000) 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 331.432, the Auditor is hereby directed to transfer \$66,740 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 the transfer is made.

PASSED AND APPROVED, by the Calhoun County Board of Supervisors this 30th day of June 2015. Ayes all. Motion carried.

It was moved by Jacobs and seconded by Cooper to approve Resolution for Interfund Operating Transfer:

RESOLUTION 2015-19
RESOLUTION FOR INTERFUND OPERATING TRANSFER

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 and Capital Projects Fund during the 2015/2016 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, 2015 shall not exceed the sum of \$111,677 and the total maximum transfer from Rural Services Basic Fund to Secondary Road Fund for the fiscal year beginning July 1, 2015 shall not exceed the sum of \$1,232,479.

Section 2. The total transfer from the General Basic Fund to the Capital Projects Fund for the fiscal year beginning July 1, 2015, shall not exceed the sum of \$55,000.

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 30, 2015. Ayes all. Motion carried.

It was moved by Cooper and seconded by Jacobs to approve the Appropriations Resolution:

APPROPRIATIONS RESOLUTION 2015-20

WHEREAS, it is desired to make appropriations for each of the different officers and departments for the fiscal year beginning July 1, 2015, 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, 2015.

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 2015/2016 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 2015/2016 budget year.

Section 6. All appropriations authorized pursuant to this resolution lapse at the close of fiscal year June 30, 2016.

The above and foregoing resolution was adopted by the Board of Supervisors of Calhoun County, Iowa, on June 30, 2015. Ayes all. Motion carried.

GENERAL BASIC FUND

01 Board of Supervisors	165,400.00
02 Auditor	113,300.00
03 Treasurer	232,813.00
04 Attorney	175,114.00
05 Sheriff	466,081.00
07 Recorder	114,881.00
08 Computer	129,400.00
09 Safety/Risk Management	6,930.00
15 EMS/Ambulance	767,025.00
19 Zoning	100.00
21 Veterans Affairs	80,000.00
22 Conservation Board	302,000.00
23 Health Board	1,072,075.00
25 Social Services	145,550.00
26 County Care Facility	2,500.00
28 Medical Examiner	25,000.00
29 Correctional Services	1,600.00
34 Historical Society	30,000.00
38 Historic Preservation Comm	2,500.00
51 General Services	201,000.00
99 Nondepartmental	366,245.00
Total General Basic 4,399,514.00	

GENERAL BASIC SUPPLEMENTAL

01 Board of Supervisors	79,000.00
02 Auditor	318,300.00
03 Treasurer	133,940.00
04 County Attorney	64,577.00
05 Sheriff	316,146.00
07 Recorder	58,240.00
15 EMS/Ambulance	285,390.00
19 Zoning	6,215.00
20 County Engineer	1,500.00
21 Veterans Affairs	5,400.00
22 Conservation	82,416.00
23 Health Board	406,345.00
24 Weed Commission	4,550.00
25 Social Services	206,000.00
28 Medical Examiner	0.00
29 Correctional Services	20,000.00
31 District Court	8,000.00
51 General Services	54,000.00
60 Mental Health Admin	12,000.00
70 Disaster Services	55,020.00
99 Non-departmental	112,850.00
Total General Basic Supplemental 2,229,889.00	

MH-DD SERVICES

60 Mental Health	434,510.00
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RURAL SERVICES BASIC

05 Sheriff	429,496.00
10 E911 Trust	12,000.00
15 EMS/Ambulance	45,000.00
19 Zoning	13,200.00
20 County Engineer (Solid Waste & Road Clearing)	93,100.00
24 Weed Commission	21,300.00
33 County Library	161,158.00
99 Non-departmental	5,250.00
Total Rural Service Basic 780,504.00	

SECONDARY ROAD

20 County Engineer	5,660,000.00
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OTHER

0014 Sheriff Security	47,000.00
0015 LOSST	
EMS/Ambulance equipment	40,000.00
Maintenance	110,000.00
Data Processing	25,000.00
	175,000.00
0023 Conservation (REAP)	35,000.00
0024 Records Management	15,000.00
3500 Conservation Trust Fund	350,000.00
0031 Conservation (Supp Environmental Project)	2,000.00
0032 Health Dept (Canine Shelter)	6,000.00
0079 Sheriff (D.A.R.E)	
	1,250.00
Total OTHER 631,250.00	

CAPITAL PROJECTS

Computer Software	5,000.00
General Services	50,000.00
Total Capital Projects 55,000.00	

Ayes: Nicholson, Jacobs and Cooper. Nays: None

The Board reviewed the cash reports for the close of FY 14/15 as follows:

Auditor's office	\$	0.00
Recorder's office	\$	200.00
Sheriff's office	\$	0.00
Treasurer's office - Tax Dept.	\$	2,250.00 Cash
Treasurer's office - Tax Dept.	\$	11,377.29 Checks
Treasurer's office - Tax Dept.	\$	153.00 Debits
Treasurer's office - Auto Dept.	\$	1,300.50 Cash
Treasurer's office - Auto Dept.	\$	4,823.75 Checks

Certificates of Deposit:

Bank	Amount
United Bank of Iowa, Lohrville	\$ 300,000.00
United Bank of Iowa, Rockwell City, Hwy 20	\$ 1,093,025.41
United Bank of Iowa, Rockwell City, Hwy 20	\$ 2,126,244.18
Security Savings Bank, Farnhamville, Hwy 20	\$ 515,945.66

It was moved by Jacobs and seconded by Cooper to approve GASB 54 Resolution:

GASB 54 RESOLUTION 2015-21

WHEREAS, the Governmental Accounting Standards 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 2014/2015;

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:

Gravel-Savage Pit (Stratford)	100,000 @ \$4.58	\$458,000.00
Painting - Vogel Traffic Services		\$ 55,477.00
Bridge Deck Overlay-Christensen Bros. Inc.		\$ 45,987.00
Pavement Grinding-Interstate Improvement, Inc.		\$218,493.00
Tandem Truck & Body-Rees Truck & Trailer/Towmaster		\$157,984.00
Plow & Wing-Trans Iowa		\$ 21,960.00
	Total	\$957,901.00

WHEREAS, the Calhoun County Board of Supervisors have designated the following funds unreserved but assigned for Fiscal year 14/15:

CONSERVATION TRUST FUND	
Shelter House/Safe Room	\$ 333,000.00
REAP	
Park road and pad improvements	\$ 75,000.00
CAPITAL PROJECTS:	
Upgrading voting equipment per requirements	\$ 73,000.00
Major Heating-Unforeseen equipment	\$ 42,000.00
Courthouse-Sidewalk reconstruction	\$ 39,500.00
Computer- Software upgrades	\$ 87,000.00
Total Capital Projects	\$ 241,500.00

The above complies with the Calhoun County Financial Report for fiscal year ending June 30, 2015. Approved this 30th day of June, 2015. Ayes all. Motion carried.

Tom Campbell from Champion Chrysler Center, Rockwell City, met with the Board concerning a bid received by the Engineer's office for a Dodge Pick-up which had been rejected.

Zac Andersen, Engineer and B.J. Musselman, Maintenance Superintendent, met with the Board to update them on Secondary Road projects.

Les Johnson, Junior Warden of Twin Lakes Lodge, Rockwell City, met with the Board concerning the Lease Agreement which expires June 30, 2015. This had been a three year lease. No final decision was made.

A call was made to David Wollenzien, Drainage Attorney, concerning a Resolution and Application regarding the Dakota Access Pipeline. After a discussion, it was moved by Jacobs and seconded by Cooper to approve the following resolution:

Resolution 2015-22

RESOLUTION BY CALHOUN DRAINAGE DISTRICTS ON CONSTRUCTION OF A HAZARDOUS LIQUID PIPELINE OVER, ACROSS, OR BENEATH COUNTY DRAINAGE DISTRICTS
The full content (14 pages) of this resolution is on file in the Calhoun County Auditor's Office. Ayes all. Motion carried.

It was moved by Cooper and seconded by Jacobs to approve the form to be used for Application for Construction of a Hazardous Liquid Pipeline Over, Across or Beneath County Drainage Districts. Ayes all. Motion carried.

Tammy Carlson and Steve Campbell of Hunzelman, Putzier and Co., auditing firm, met with the Board concerning the self-funded insurance account. Also present was Lori Erkenbrack, Co. Treasurer, Elma DeVries, Deputy Treasurer and Robin Batz, Deputy Auditor. Tammy Carlson recommended the Treasurer prepare a twelve month spreadsheet for Fiscal Year 2014/15 as to a reconciliation for the self-funded insurance account.

Judy Howrey, Auditor, discussed with the Board and auditing firm the new payroll sheets reflecting all salaries converted to an hourly rate, excluding elected officials. After a discussion, it was moved by Cooper and seconded by Jacobs to not adjust any payroll difference of \$10.00 under/over for the last pay period in June 2016 for Fiscal Year 2015/2016. Tammy Carlson advised that with further hires their salary be approved at an hourly rate. Ayes all. Motion carried.

David Wollenzien, Drainage Attorney, met with the Board concerning the lawsuit with Des Moines Water Works. It was moved by Cooper and seconded by Jacobs to authorize the Chairman to sign the necessary documents pertaining to the lawsuit. Ayes all. Motion carried.

It was moved by Cooper and seconded by Jacobs to adjourn until Tuesday, July 7, 2015 at 9:00 A.M., for their regular Board meeting. Ayes all. Motion carried.

Gary Nicholson, Chairman

Mike Cooper, Member

Scott Jacobs, Vice-Chairman

Judy Howrey, Auditor