

MINUTES AND PROCEEDINGS OF A REGULAR MEETING OF THE BUTLER COUNTY BOARD OF SUPERVISORS HELD ON APRIL 21, 2020.

With no public access to the courthouse due to COVID-19, this meeting was held telephonically with the public able to participate. This complies with Iowa Code section 21.8 that outlines the guidelines to hold an electronic meeting when there are valid concerns that an in-person meeting is “impossible or impractical”.

Meeting called to order at 9:00 a.m. by Chairman Tom Heidenwirth with members Greg Barnett and Rusty Eddy present. Also present were Auditor Lizbeth Williams, Deputy Auditor Mary Brouwer, Engineer John Riherd, County Attorney Greg Lievens, Sheriff Jason Johnson, Emergency Management Coordinator Chris Showalter, Public Health Director Jennifer Becker, Environmental Health Specialist Misty Kroeze, Assessor Michele Shultz, Network Administrator Sara Trepp, Recorder Janice Jacobs, John Luhring and Chad Campbell, Parkersburg, Iowa, Fern Feldman and Leslie Groen, Allison, Iowa, John Zimmerman, Greene, Iowa and Bethany Carson Mid-America Publishing.

Minutes of the previous meetings were read and approved as read.

Prior to consideration of adoption of the FY21 County Budget, Supervisor Barnett stated that was not in love with this budget and not a lot of people are. This was not a wants based budget, but a needs based budget. He appreciated the hard work on the budget and the public comments. Barnett stated that there is no other way to move forward. Other than Trinity, there have been other important road and bridge projects completed, as well. Supervisor Eddy commented that he learned lessons through this process. That District III is active and he appreciates the comments and concerns. That development takes investment, and good decisions have been made to expand the tax base. He will never regret bringing in new businesses. Phone calls Eddy receives are about me/I instead of us/we. He was elected to make hard decisions and focus on us/we. It’s about betterment of Butler County.

Following discussion, it was moved by Eddy, second by Heidendwirth to adopt the following:

RESOLUTION #960

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2020 – June 30, 2021**

At the meeting of the Board of Supervisors of this County, held after public hearing as required by law on April 21, 2020, the proposed budget for July 1, 2020 to June 30, 2021, was approved and adopted as summarized and tax levies were approved for all taxable property of this County.

The property tax levies on the adopted budget will be levied as follows:

General Basic	3.50000
General Supplemental	1.26692
MH-DD Services Fund	0.46833
Debt Service	0.63178
Rural Services	3.75000

THEREFORE, be it resolved that the motion was carried.

Upon Roll call the vote thereon was as follows:

AYES: Tom Heidenwirth	NAYS: None
Greg Barnett	
Rusty Eddy	

Said FY2021 Butler County Budget was duly adopted this 21st day of April 2020.

ATTEST: *Lizbeth Williams*, County Auditor

Supervisor Eddy commented that the district he represents think their property values are too high and moving forward, they need to contact the Assessor’s Office or hire a private assessor. Assessor Shultz replied that they need to keep values at fair market value.

In review of office staffing, Supervisor Eddy stated that he doesn’t think we have reached our peak with COVID-19, as cases in Bremer and Black Hawk counties continue to rise. He wants employees that are not comfortable coming to work, to talk to their department head. If they are not comfortable with that, call him at 319-269-0811. Eddy wants employees to work from home if at all possible. He directed Network Administrator Sara Trepp to get employees that want to work from home, doing so. He is concerned with employees and their family’s well-being. Department Heads and Elected Officials described how their offices were operating.

Board approved claims as submitted.

During public comment John Luhring thanked the Board for listening and was proud of Trinity being in Butler County. He appreciated the levy being lowered, but was still

disappointed. John Zimmerman commented that the Board did not have to give themselves raises, but they did anyway. Assessor Michel Shultz stated that we provide fair and equitable assessment to fund the government.

Moved by Eddy, second by Barnett to move into closed session at 9:46 A.M. according to Code Section 21.5(1)(c) of the Code of Iowa to discuss strategy for litigation.

At 10:25 A.M. it was moved by Eddy, second by Heidenwirth to return to open session

Upon returning to open session, it was moved by Eddy, second by Barnett to counter-offer the State Auditor's Office \$5,000 for Sheriff Special Audit fees. All ayes. Motion carried.

Moved by Eddy, second by Barnett to adjourn the meeting at 10:26 A.M. to Tuesday, April 28, 2020 at 9:00 A.M. Motion carried.

The above and foregoing is a true and correct copy of the minutes and proceedings of a regular adjourned meeting of the Board of Supervisors of Butler County, Iowa on A, 2020.

Attest:

Butler County Auditor

Chairman of the Board of Supervisors

PROPOSED BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES	General	Special Revenue	TOTALS Budget 2020/2021 Capital Projects	Debt Service	Permanent	TOTALS Budget 2020/2021	TOTALS Re-Est 2019/2020	TOTALS Actual 2018/2019	
Taxes Levied on Property	1 4,173,985	2,713,662		586,433		7,474,080	6,754,361	6,341,377	1
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0		0		0	0	0	2
Less: Credits to Taxpayers	3 280,000	161,150		16,850		458,000	455,719	451,198	3
Net Current Property Taxes	4 3,893,985	2,552,512		569,583		7,016,080	6,298,642	5,890,179	4
Delinquent Property Tax Revenue	5 400	200		50		650	2,312	405	5
Penalties, Interest & Costs on Taxes	6 33,700					33,700	34,200	33,610	6
Other County Taxes/TIF Tax Revenues	7 269,316	1,280,568		35,412	0	1,585,296	1,445,580	1,495,399	7
Intergovernmental	8 1,110,786	4,596,322		19,580	0	5,726,688	6,538,904	6,556,521	8
Licenses & Permits	9 25,000	22,000		0	0	47,000	60,528	40,685	9
Charges for Service	10 518,595	8,819		0	0	527,414	506,056	472,250	10
Use of Money & Property	11 282,907	5,759	20,000	900	0	309,566	293,149	565,448	11
Miscellaneous	12 174,244	441,825		0	0	616,069	870,005	536,228	12
Subtotal Revenues	13 6,308,933	8,908,005	20,000	625,525	0	15,862,463	16,049,376	15,590,725	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14 0	0	0	0	0	0	2,733,250	0	14
Operating Transfers In	15 521,969	2,954,200	0	390,555	0	3,866,724	3,198,302	4,345,678	15
Proceeds of Fixed Asset Sales	16 0	0	0	0	0	0	0	309	16
Total Revenues & Other Sources	17 6,830,902	11,862,205	20,000	1,016,080	0	19,729,187	21,980,928	19,936,712	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18 2,111,507	635,202			0	2,746,709	2,604,566	2,306,820	18
Physical Health and Social Services	19 1,457,041	0			0	1,457,041	1,432,512	1,291,170	19
Mental Health, ID & DD	20 0	436,170			0	436,170	696,512	690,907	20
County Environment and Education	21 732,891	1,037,452			0	1,770,343	1,759,112	2,760,163	21
Roads & Transportation	22 0	6,715,000			0	6,715,000	5,855,941	6,521,991	22
Government Services to Residents	23 645,876	16,809			0	662,685	632,023	523,529	23
Administration	24 2,421,484	0			0	2,421,484	2,087,938	1,714,770	24
Nonprogram Current	25 2,500	0			0	2,500	2,500	15,451	25
Debt Service	26 0	0		1,012,180	0	1,012,180	651,410	587,615	26
Capital Projects	27 360,000	1,865,000	560,000		0	2,785,000	2,025,668	1,618,378	27
Subtotal Expenditures	28 7,731,299	10,705,633	560,000	1,012,180	0	20,009,112	17,748,182	18,030,794	28
Other Financing Uses:									
Operating Transfers Out	29 726,169	2,240,555	900,000	0	0	3,866,724	3,198,302	4,345,678	29
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31 8,457,468	12,946,188	1,460,000	1,012,180	0	23,875,836	20,946,484	22,376,472	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -1,626,566	-1,083,983	-1,440,000	3,900	0	-4,146,649	1,034,444	-2,439,760	32
Beginning Fund Balance - July 1, 2020	33 3,118,615	2,861,084	1,960,000	80,445	0	8,020,144	6,985,700	9,425,460	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35 0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36 0	0	0	0	0	0	0	4,920,712	36
Fund Balance - Committed	37 0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38 0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39 1,492,049	1,777,101	520,000	84,345	0	3,873,495	8,020,144	2,064,988	39
Total Ending Fund Balance - June 30,	40 1,492,049	1,777,101	520,000	84,345	0	3,873,495	8,020,144	6,985,700	40

Proposed tax rate per \$1,000 valuation for County purposes: 5.86703 urban areas; 9.61703 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2020 - June 30, 2021

County Number: 12 County Name: BUTLER COUNTY Date Adopted: 4/21/2020

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any. For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis

CASH

County MHDS Fund Levy Dollars (cannot exceed statutory max)

436,170

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		931,324,576		875,614,677	
General Basic	2	3,259,640		3.50000		3,064,651
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	3,259,640				3,064,651
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,179,911		1.26692		1,109,334
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	90,000				84,619
County MHDS Fund (from certification above)	8	436,170		0.46833		410,077
Debt Service (from Form 703 col. 1 Countywide total)	9	621,625	983,933,330	0.63178	928,223,431	586,433
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	5,497,346		5.86703		5,170,495
B. All Rural Services Only Levies:	13		665,656,903		614,289,220	
Rural Services Basic	14	2,496,215		3.75000		2,303,585
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,496,215		3.75000		2,303,585
Subtotal Countywide/All Rural Services (A + B)	21	7,993,561		9.61703		7,474,080
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638- RE)	27	0	0		0	0
Subtotal Special Districts (C)	28					0
GRAND TOTAL (A + B + C)	29	7,993,561				7,474,080

Compensation Schedule for FY 2020/2021

Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	70,402		
Auditor	62,538	1	Butler County Tribune-Journal
Recorder	62,538	2	Clarksville Star
Treasurer	62,538	3	Eclipse News-Review
Sheriff	83,242	4	Greene Recorder
Supervisors	31,810	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county.