

Board of Supervisors Minutes
February 3, 2025

The Tama County Board of Supervisors met at 8:30 a.m. February 3, 2025. Present: 1st District Supervisor, Curt Hilmer; 2nd District Supervisor, David Turner; 3rd District Supervisor, Heather Knebel; 4th District Supervisor, Mark Doland and 5th District Supervisor, Curt Kupka. Also, Tama County Auditor, Karen Rohrs, members of the public and Sheriff Schmidt.

The Pledge of Allegiance was recited.

Motion by Turner, seconded by Knebel to approve the agenda. All voted aye. Motion carried.

Public Comments: Public comments were heard from Randy Mullenbach, Roger Wacha, Karen Murty, Laura Wilson, Richard Arp, and Bill Faircloth. Public comments closed at 8:48 am.

Motion by Turner, seconded by Kupka to approve the minutes of the January 27th regular meeting and the 27th minutes of the Drainage Election Canvass. Discussion: None. All voted aye. Motion carried.

Sheri McFate from the Toledo Public Library had left a written update to the board on how the libraries are doing and what their funding needs are.

The Board met with Ben Daleske, Tama County Engineer, to get a road projects report. Representatives from ITC were at the meeting to present information on the project they are working on that needs the signature of the board chairman. Motion by Turner, seconded by Hilmer to approve having the board chairman sign the ITC Utility Permit. Discussion: The board members asked more questions of the ITC representatives. Knebel thanked them for coming to the meeting today to explain things. All voted aye. Motion carried.

Doland stated about a week ago the board found out that the county financial situation is not in a good spot. He stated in FY23 the board started with an ending fund balance of \$14,563,465. He stated the county is currently projected to have an ending balance of \$-948,594 at the end of this fiscal year. That is a spending rate of over \$6,000,000 a year above what had been budgeted. There is grave concern for our financial condition. We are trying not to end this fiscal year with a negative balance. Discussions have been started with department heads. It was asked of departments to not spend where it is not needed. There was discussion that the county reserves need to be built back up and that the previous board had approved transferring the maximum amount levied to secondary roads per the engineer's request. With reducing the maximum amount levied to transfer to secondary roads to the minimum amount it will help to start building the general fund balance back up. Motion by Turner, seconded by Hilmer to approve the following resolution to authorize the Treasurer to transfer funds as follows:

RESOLUTION 2-3-2025A
Resolution to Transfer Funds

BE IT RESOLVED, that the Tama County Board of Supervisors hereby approving to change the 2025 fiscal year transfer of funds from General Basic Fund (0001) to the Secondary Road Fund (0020) as follows:

From the General Fund (0001) to the Secondary Road Fund (0020) \$

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And authorizes the County Treasurer to transfer a portion of the funds calculated by a percentage each month after the apportionment of property taxes is received by the General Fund (percent)** of property tax, not to exceed the limit of the total transfer stated above.

Discussion: There was much discussion with questions asked about what the minimum amount would be. There was no clear answer to that. Daleske warned about decreasing the amount too much that would then prevent getting the full road use taxes the state gives out to the county.

Doland stated he didn't believe that would be an issue. From the code that was provided to him he didn't feel the state would decrease funding if the amount for the general fund was decreased to secondary roads. Doland stated roads is one of the bigger budgets the county funds and a place to look for budget cuts. Auditor Rohrs stated that the roads budget is one of the bigger budgets in the county but most of that budget is funded by state funds and the rural services fund with a little portion coming out of the county general basic fund. Daleske stated the funding he has received from assessments has gone down which then affects his budget by reducing it. Doland stated there are other avenues to recoup some money. Discussions are being done. Doland stated he would hate to jeopardize any federal or state funding Daleske might receive. With no figures being presented to vote on Turner withdrew his motion. Doland stated this could be further discussed later when the county has a better idea of their financial situation.

Sheriff Schmidt stated the union steward was gone and does not have the union contracts ready for the board chairman to sign. Motion by Turner, seconded by Kupka to table signing the union contracts until next week. Discussion: None. All voted aye. Motion carried.

To help the general supplemental fund balance for the county Hilmer made a motion to take a loan from the health insurance fund for the next three pay periods to sustain the general supplemental fund for the time being with a cap to not let the health fund go below \$2,000,000, seconded by Turner. Discussion: Turner asked if there was a stop loss and Wise stated there was. After \$100,000 it would kick in. All voted aye. Motion carried.

At last week's meeting the board had requested that two claims for legal services be removed from the claims that were presented for payment to allow the board to review them. Knebel made a motion to approve sending the claims through to be paid at next week's meeting, seconded by Turner. Discussion: None. All voted aye. Motion carried.

With the EMS Levy's passage this past general election a trust fund now needs to be established to hold the funds. Motion by Turner, seconded by Kupka to approve the following resolution. Discussion: None.

RESOLUTION 2-3-2025B

CREATING AN EMERGENCY MEDICAL SERVICES TRUST FUND

WHEREAS, on November 5, 2024, the voters of Tama County passed Public Measure TW which creates an ad valorem property tax for the purposes of creation and maintenance of a stable revenue stream for EMS services in Tama County at a rate of \$0.75000 per \$1000 of taxable valuation;

WHEREAS, Tama County, Iowa will be collecting the ad valorem property tax money for EMS services for the first time in FY2025/26 and will continue through 2040/2041;

WHEREAS, Tama County needs to create a secure manner in which to track all revenues and expenditures associated with the emergency medical services ad valorem property tax;

NOW, THEREFORE BE IT RESOLVED, that the County Auditor shall create a special revenue fund to record the moneys received from the ad valorem property tax. Said fund shall be called the Emergency Medical Services Trust Fund 0029. All interest accrued by this fund shall be attributed back to the fund. Activities of said fund shall be included in all financial reports of Tama County as a special revenue fund. The fund shall be a budgetary fund and shall be subject to standard county accounting practices and policies. The balance in the fund shall be held as restricted fund balance pursuant to the county's Fund Classification Policy.

Roll Call Vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. Resolution passed and adopted this 3rd day of February, 2025. Mark Doland, Chairman, Board of Supervisors. Karen Rohrs, County Auditor.

The Tama County Board of Health had a vacancy due to Dr. Hineman not wanting to be reappointed to the board. Motion by Hilmer, seconded by Turner to approve appointing Sherri Vesely, ARNP, BC, DNP, to the Tama County Board of Health. Discussion: None. All voted aye. Motion carried.

It came to light with the retirement of long-standing elected officials that a change was needed to the pay cycle for salaried employees to reflect the proper pay cycles for fiscal year wages. At the guidance of our past outside auditor, it was recommended to go to a bi-monthly pay cycle for salaried employees. This would not affect annual salary amounts only the pay dates. Instead of being paid every two weeks this will change salaried employees to being paid bi-monthly (2 times a month. Once on the 15th and once on the 30th of each month). Motion by Hilmer, seconded by Turner to approve changing salaried employees to a bi-monthly pay cycle. Discussion: None. All voted aye. Motion carried.

Knebel stated in 2010 Ordinance VI.5 (6.5) came into place. Ordinance VI.5 (6.5) sets an assessment schedule capping out at 30%. It can be appealed if it is not benefitting the county. Knebel stated she has been working with ISAC and the county assessor to gather more information. Knebel would like to see more figures to make sure the county is doing what is right. Motion by Knebel, seconded by Turner to table repealing Tama County Ordinance VI.5 (6.5) Wind Energy Conversion Assessment Ordinance pursuant to Iowa Code Chapter 427B.26 until more information is available. Discussion: None. All voted aye. Motion carried.

The board recessed from 9:36 am until 9:41 am for a restroom break.

Doland stated the board will go into closed session for discussion and possible action per Iowa Code 21.5.1 (g), 21.5.1 (h), and 21.5.1 (i). Motion by Knebel, seconded by Turner to go into closed session per Iowa Code 21.5.1 (g), 21.5.1 (h), and 21.5.1 (i). Roll call vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. The Board went into closed session at 9:42 am.

Those present were Supervisors: Curt Hilmer, David Turner, Heather Knebel, Mark Doland, Curt Kupka, Karen Rohrs, Auditor, Tammy Wise, HR/Insurance Administrator and Paul Greufe. Motion by Turner, seconded by Kupka to go back into open session. The Board came out of closed session at 10:51 am. Roll call vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. Those present were Supervisors: Curt Hilmer, David Turner, Heather Knebel, Mark Doland, Curt Kupka, Karen Rohrs, Auditor, Tammy Wise, HR/Insurance Administrator, Paul Greufe and members of the public. Knebel made a motion to end the employment and all appointments of Tammy Wise effective end of business day today, seconded by Kupka. Discussion: None. Doland, aye, Knebel, aye, Kupka, aye. Hilmer, nay, Turner, nay. Motion passes three to two.

Motion by Turner, seconded by Kupka to approve the claims for payment as presented in the amount of \$138,485.01. Discussion: None. All voted aye. Motion carried.

Public Comments: Public comments were heard from Bill Faircloth, Karen Murty, Jim Smith, Laura Wilson, Laura Kopsa, Richard Arp, and Dennis Yuska. Public comments closed at 11:13 am.

Motion by Turner, seconded by Kupka to adjourn the meeting. Chairman Doland adjourned the meeting at 11:13 am.

These minutes are intended to provide a summary of the discussions and decisions made during the Board of Supervisor meeting. For the most accurate and comprehensive record, please refer to the audio recording of the meeting that can be provided upon request at the auditor's office.