

# BOARD OF SUPERVISORS MEETING

## Meeting Notice

Tama County Board of Supervisors

Mon., Feb 10, 2025

### Agenda Schedule

\*\* Agenda is not printed in any particular order, only time specific items will be addressed at certain times

8:30 AM

Call to Order, Pledge of Allegiance

Approve agenda

Public comments-This time is set aside for public comments on County business topics. To be recognized raise your hand or stand. After recognition by the Chair, state your name and address. You may speak one time per issue. If the comment is for an item not on the agenda, please understand the Board of Supervisors will not act on your comments at this meeting due to the Open Meetings Law requirements but may do so at a future board meeting by placing it on the agenda. The Chair and Board members welcome comments from the public; however, all comments must be directed to the board and not others in attendance; keep your comments germane; it is not appropriate to use profane, obscene, or slanderous language. No personal attacks will be allowed. The Chair may limit each speaker to three minutes.

Discussion/Approve 2/3/25 minutes & 2/4/25 minutes

Engineer-road projects report

Discussion/ possible action to approve signing the union contracts

Discussion/possible action on reassignment of duties for HR Director

Discussion/possible action on reassignment of Insurance Manager's duties

Discussion/possible action to appoint replacement as Title VI Coordinator

Discussion/action to approve moving next week's meeting date due to the holiday

Discussion/possible action to approve liquor license for Traer Golf

Discussion/possible action Conduct Financial audit of HR department

Discussion/possible action Conduct Financial Audit of Insurance Fund

Discussion/possible action Conduct Financial Audit ARPA Fund

Discussion/possible Referral to the County Attorney to investigate claims of employee misconduct

Discussion/possible action Conduct a Staffing audit

Discuss/possible action to approve terms of the two new Board of Adjustment members

Discussion/possible action approve contract for HR Services

Discussion/possible action to adopt hiring freeze until 6/30/2025

Discussion/possible action set public hearing on deappropriation of funds

Discussion/possible action approve E911 funding agreement

Possible closed session under Chapter 21.5 (1.) c.

Discussion/approve claims

Public comments

Adjourn

**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 27<sup>th</sup> regular meeting and the 27<sup>th</sup> 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 15<sup>th</sup> and once on the 30<sup>th</sup> 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: Bill Faircloth stated that the board does not have a clue, and that Tammy has been a big asset to the county, and just because she tries to keep you in line you don't like it, so you fire her. Karen Murty asked who the two nays were. Jim Smith stated that salt is used to mix with the sand and that a lot of salt seems to be used. Hilmer stated that it would be more dangerous to not use as much salt. Karen Murty stated that it is hard what the board is doing and that she appreciates the discussions and deep thinking. Laura Wilson asked if Tammy's position would be filled or outsourced. Doland stated that question can't be answered right now. Laura Kopsa stated that a grievance has been done to the county and that Tammy was a long-dedicated employee with 25 plus years of experience and knowledge and she cared about the county and the county will pay for it. Richard Arp asked why the county did not realize they were overspending and why didn't the public know the county was overspending? Hilmer stated the outside auditor had said to tighten up the budget, but Hilmer had thought if the department comes in with a budget within reason they were in good shape. He wishes there had been more red flags. It was stated amendments had been done which brings down the reserves and that the state is not doing the county any favors by decreasing what is being reimbursed for credits. Arp stated looking at a \$26,000,000 budget and to overspent by \$6,000,000 is a huge percentage and you shouldn't have to worry about it now. That was two or three years down the road. You can't change that. It is what can you do now. With the limitations from the state, you are going to have to do cuts to stay afloat. Arp stated the board has a tough job and thanks. Doland stated the budget was public knowledge and was published in the paper last year before approval. No one is looking to point fingers. A department head meeting was held on Friday to let all departments know of the issue and to begin the process of fixing the issue. Dennis Yuska asked about looking at the economic development department. Hilmer stated that the economic development director is very busy and that she does help the county. Turner stated he is on that board and that the decisions made today to improve the county isn't seen until days or years later. Karen Murty asked if there is anything the citizens could do. Doland stated the county will try to put a plan together and go from there. 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.

**Board of Supervisors Minutes**  
**February 4, 2025**

The Tama County Board of Supervisors met at 5:00 pm. February 4, 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.

Knebel made a motion to amend the agenda to include approving the agenda and to adjourn, seconded by Turner. All voted aye. Motion carried.

Doland stated he had emailed the current county auditor asking if she would accept emails that will be forwarded from the HR email and talked to IT to have that happen. An HR audit is in the process with Pual Greufe and he is willing to help out in these matters. Motion by Turner, seconded by Kupka to appoint Paul Greufe with PJ Greufe & Associates temporarily for duties of the HR Director. Discussion: Knebel stated that he does a lot of counties to date. It would not be something new to him. He does other Risk Pool counties and people, and he is very experienced with all HR issues and he's not just an auditor. All voted aye. Motion carried.

Doland stated with the Heartland Risk Pool insurance we have somebody who covers that, but Tammy was appointed to that as HR Director, Insurance Coordinator/Manager. She also handled all claims that had to do with our health insurance policy. Motion by Turner, seconded by Kupka to temporarily reassign the insurance manager duties to PJ Greufe & Associates. Discussion: None. All voted aye. Motion carried.

Doland opened the floor to public comments. Public comments were heard from Berleen Wobeter, Kendall Jordan, Richard Arp, and Jim Smith.

Public comments closed at 5:10 pm.

Motion by Turner, seconded by Knebel to adjourn the meeting. Chairman Doland adjourned the meeting at 5:11 pm.

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.