

BOARD OF SUPERVISORS MEETING

Meeting Notice

Tama County Board of Supervisors

Mon., Jun 2, 2025

Meetings may also be available online for viewing and/or participating in by clicking the below link barring no power, internet, or equipment failure or other unforeseen circumstances. Meetings will still be held if there is no electronic availability.

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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 5/29/25 regular minutes

8:45 AM

Public Hearing on FY25 Budget Amendment

Discussion/possible action on Resolution 6-2-2025A for FY25 Budget Amendment

Discussion/possible action on Resolution 6-2-2025B for FY25 Budget Amendment Appropriations

Engineer-road projects report

Discussion/possible action on Iowa Regional Utilities Association Utility Permit

Discussion/possible action on landfill insurance premiums

Discussion/possible action on stay of Commercial Wind Energy Conversion System

Supervisor updates by district

Discussion/possible action of hiring freeze exemptions

Discussion/approve claims

Public comments

Adjourn

Board of Supervisors Minutes
May 29, 2025

The Tama County Board of Supervisors met at 9:00 a.m. May 29, 2025. Present: 1st District Supervisor, Curt Hilmer; 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. 2nd District Supervisor, David Turner joined by Teams.

The Pledge of Allegiance was recited.

Motion by Kupka, seconded by Knebel to approve the agenda. Discussion: None. All voted aye. Motion carried.

Public Comments: Public comments were heard from Ben Schemmel, Janet Wilson, Craig Sash, Bill Faircloth, Jon Winkelpleck, Karen Murty, Nancy Smith, and Rita Dostal. Public comment time closed at 9:22 am.

Motion by Hilmer, seconded by Kupka to approve the minutes of the May 19th regular meeting. Discussion: None. All voted aye. Motion carried.

The Board met with Ben Daleske, Tama County Engineer, to get a road projects report.

Jon Winkelpleck and Richard Arp were present to discuss enforcing the stay of the Commercial Wind Energy Conversion System. They would like to see the Board of Supervisors enforce the stay and request the Board to send Sheriff Schmidt along with the resources he needs to serve the stay and stop construction. Motion by Knebel, seconded by Kupka to table enforcing the stay of the Commercial Wind Energy Conversion System until Monday. Discussion: Knebel stated she appreciated the comments and felt that the Board did not need to act on anything that a stay is automatic and it's an enforcement thing that the Board needs to work on. Doland stated he believes there is a stay and that the county attorney believes that there is stay and yet construction still continues. The resolution the board plans to act on after this should address it. All voted aye. Motion carried.

Motion by Hilmer, seconded by Knebel to approve the following resolution. Discussion: There were comments and discussion from the public.

Resolution 5-29-2025A

Resolution on Reconsideration, Rescission, or Revocation of the Conditional Use Permit from 2020 to Salt Creek Wind, LLC

WHEREAS, the Tama County Board of Supervisors enacted an ordinance on January 14, 2010, regulating Commercial Wind Energy Conversion Systems ("C-WECS"), which specified the requirements for an application for a Conditional Use Permit ("CUP") related to C-WECS; and WHEREAS, testimony and evidence presented at the May 27, 2025 hearing in *Salt Creek Wind, LLC v. Tama County Board of Supervisors and Tama County*, No. CVCV008931, raises questions as to the CUP granted to Salt Creek Wind, LLC ("Salt Creek") in 2020 and Salt Creek's compliance with applicable specifications and requirements; and

WHEREAS, the Board of Supervisors finds there are sufficient concerns regarding the Board of Adjustment's approval of the 2020 CUP application submitted by Salt Creek to warrant reconsideration, rescission, or revocation of the grant of the CUP; and

IT IS THEREFORE RESOLVED by the Board of Supervisors of Tama County, Iowa:

The Board of Supervisors is authorized to submit an application or petition to the appropriate body seeking, to the extent lawful, the reconsideration, rescission, or revocation of the grant of the Conditional Use Permit granted to Salt Creek Wind, LLC in 2020 based on the numerous deficiencies in the application, failure to comply with the Commercial Wind Energy Conversion System ordinance specifications and application submittal requirements, and any other such considerations deemed appropriate not inconsistent with the Tama County zoning ordinances and Iowa law.

Roll Call Vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. Resolution passed and adopted this 29th day of May, 2025. Mark Doland, Chairman, Board of Supervisors. Karen Rohrs, County Auditor.

Sheriff Schmidt had submitted a proposal to the Board of Supervisors for use of the West Annex Building. He would like to use the building to house his patrol deputy sheriffs. There was discussion of where the remaining employees, such as the zoning director, would be placed. Knebel asked the auditor to send out an email to all department heads to see if anyone has room in their offices to house the zoning director. Motion by Knebel, seconded by Hilmer to move the patrol deputies to the West Annex Building. Discussion: None. All voted aye. Motion carried.

There were no hiring freeze exemptions to act on.

Motion by Knebel, seconded by Kupka to approve the claims for payment as presented in the amount of \$136,365.02. Discussion: None. All voted aye. Motion carried.

Public Comments: Public comments were heard from Jim Smith, Karen Murty, Richard Arp, and Rita Dostal. Public comment time closed at 10:32 am.

Chairman Doland adjourned the meeting at 10:32 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.

| NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET | | | | |
|---|----|---|-----------------------|---|
| Board of Supervisors of TAMA COUNTY Fiscal Year July 1, 2024 - June 30, 2025 | | | | |
| The Board of Supervisors of TAMA COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2025 | | | | |
| Meeting Date/Time: 6/2/2025 08:45 AM | | Contact: Karen Rohrs | Phone: (641) 484-2740 | |
| Meeting Location: 104 W. State St. Toledo, IA 52342 | | | | |
| There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult https://dom.iowa.gov/local-gov-appeals . | | | | |
| REVENUES & OTHER FINANCING SOURCES | | Total Budget as Certified or Last Amended | Current Amendment | Total Budget After Current Amendment |
| Taxes Levied on Property | 1 | 11,986,084 | 0 | 11,986,084 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | 0 | 0 | 0 |
| Less: Credits to Taxpayers | 3 | 0 | 0 | 0 |
| Net Current Property Tax | 4 | 11,986,084 | 0 | 11,986,084 |
| Delinquent Property Tax Revenue | 5 | 1,286 | 0 | 1,286 |
| Penalties, Interest & Costs on Taxes | 6 | 28,728 | 0 | 28,728 |
| Other County Taxes/TIF Tax Revenues | 7 | 1,728,476 | 0 | 1,728,476 |
| Intergovernmental | 8 | 8,796,493 | 216,894 | 9,013,387 |
| Licenses & Permits | 9 | 38,650 | 0 | 38,650 |
| Charges for Service | 10 | 633,967 | 0 | 633,967 |
| Use of Money & Property | 11 | 144,855 | 0 | 144,855 |
| Miscellaneous | 12 | 289,011 | 0 | 289,011 |
| Subtotal Revenue | 13 | 23,647,550 | 216,894 | 23,864,444 |
| Other Financing Sources: | | | | |
| General Long-Term Debt Proceeds | 14 | 0 | 0 | 0 |
| Operating Transfers In | 15 | 3,147,332 | 0 | 3,147,332 |
| Proceeds of Fixed Asset Sales | 16 | 1,500 | 0 | 1,500 |
| Total Revenues & Other Sources | 17 | 26,796,382 | 216,894 | 27,013,276 |
| EXPENDITURES & OTHER FINANCING USES | | | | |
| Operating: | | | | |
| Public Safety and Legal Services | 18 | 6,479,249 | 221,800 | 6,701,049 |
| Physical Health and Social Services | 19 | 2,448,602 | 498,890 | 2,947,492 |
| Mental Health, ID & DD | 20 | 0 | 0 | 0 |
| County Environment & Education | 21 | 1,359,659 | 34,500 | 1,394,159 |
| Roads & Transportation | 22 | 10,424,391 | 0 | 10,424,391 |
| Government Services to Residents | 23 | 985,282 | 14,865 | 1,000,147 |
| Administration | 24 | 4,585,523 | 2,000 | 4,587,523 |
| Nonprogram Current | 25 | 15,500 | 0 | 15,500 |
| Debt Service | 26 | 926,585 | 0 | 926,585 |
| Capital Projects | 27 | 2,606,010 | 0 | 2,606,010 |
| Subtotal Expenditures | 28 | 29,830,801 | 772,055 | 30,602,856 |
| Other Financing Uses: | | | | |
| Operating Transfers Out | 29 | 3,147,332 | 0 | 3,147,332 |
| Refunded Debt/Payments to Escrow | 30 | 0 | 0 | 0 |
| Total Expenditures & Other Uses | 31 | 32,978,133 | 772,055 | 33,750,188 |
| Excess of Revenues & Other Sources over (under) Expenditures & Other Uses | 32 | -6,181,751 | -555,161 | -6,736,912 |
| Beginning Fund Balance - July 1, 2024 | 33 | 5,233,157 | 0 | 5,233,157 |
| Increase (Decrease) in Reserves (GAAP Budgeting) | 34 | 0 | 0 | 0 |
| Fund Balance - Nonspendable | 35 | 0 | 0 | 0 |
| Fund Balance - Restricted | 36 | 0 | 0 | 0 |
| Fund Balance - Committed | 37 | 0 | 0 | 0 |
| Fund Balance - Assigned | 38 | 0 | 0 | 0 |
| Fund Balance - Unassigned | 39 | -948,594 | -555,161 | -1,503,755 |
| Total Ending Fund Balance - June 30, 2025 | 40 | -948,594 | -555,161 | -1,503,755 |
| Explanation of Changes: Money spent that Public Health received grants and donations for, increase in medical examiner cases, increase in juvenile detention costs and district court services, increase in auditing services, corrections in wages and benefits for the treasurer's office and sheriff's department, and correction in budgeting for libraries. | | | | |

RESOLUTION 6-2-2025A

BE IT RESOLVED, that the Tama County Board of Supervisors hereby approves an amendment to the 2024-2025 County Budget expenditures as follows:

- Public Safety & Legal Services \$221,800 – Increased costs for medical examiner cases and salary/benefits corrections for the Sheriff's Department
- Physical Health & Social Services \$498,890 – Grant & donations received by the Public Health Office and increased costs for juvenile detention services
- County Environment & Education \$34,500 – Correction in budgeting for libraries
- Government Services to Residents \$14,865 – Benefits correction – Treasurer's office
- Administration \$2,000 – Increased costs for audit services

Total amendment \$772,055.00. Of this amount \$216,894.00 will be reimbursed by grants and donations received. The difference is \$555,161.00 which is covered by reserves.

RESOLUTION 6-2-2025B

BE IT FURTHER RESOLVED, that the foregoing amendment is appropriated to department budgets as follows:

| | | | |
|-----------------------|------|--------------|------------------------------------|
| Treasurer | (03) | \$14,865 | Benefits correction |
| Sheriff | (05) | \$185,000 | Salary/benefits correction |
| Public Health | (23) | \$239,769 | Grants & donations received |
| Medical Examiner | (28) | \$6,800 | Increased medical examiner cases |
| Correctional Services | (29) | \$259,121 | Increased juvenile detention costs |
| District Court | (31) | \$30,000 | Increased court costs |
| County Library | (33) | \$34,500 | Apportionment correction |
| Policy & Admin. | (47) | \$2,000 | Increased auditing costs |
| TOTAL | | \$772,055.00 | Net change |

Tama County Board of Supervisors - Weekly Engineer's Office Report

June 2nd, 2025

Traffic Counters will be out on our roads this week. Spray Crew is starting to spray for thistles.

We will be replacing the cap on 340th St. Bridge this week. The dirt work for the tanker cars on G Avenue will be finishing up and we hope to have this open by the end of the week.

Last week we have started to grade on K Avenue North of the shop to 270th St. This should take a couple of weeks as we will be doing a section at a time to keep access for landowners.

We had interviews last Friday for the Bridge Crew Laborer position. We will be checking references this week.

1351 Iowa Speedway Dr
Newton, IA 50208
641-792-7011



We Flow That Extra Mile!
www.irua.net
Ph: 800-400-6066

May 22, 2025

Ben Daleske, P.E.
Tama County Engineer
Tama County Highway Department
1002 East 5th Street
Tama, Iowa 52339-2216

RE: Permit Request – For one (1) Tama County Road Crossing and Right of Way Occupancy

Dear Mr. Daleske,

Please find enclosed a Tama County Permit Application for a 3" PVC water main installation occupying the West Right of Way along F Avenue and crossing under 280th St from South ROW to the North ROW in section 2, T83 N, R15 W to provide water service to a new customer.

Enclosed is one (1) copy of the permit and map of this location.

If you require additional information concerning this permit, please do not hesitate to call me.
Thank you.

Sincerely,
IOWA REGIONAL UTILITIES ASSOCIATION

Derek R. Jack
Right of Way and Easement Admin

TAMA COUNTY UTILITY PERMIT APPLICATION

This is a Utility Permit Application for telecommunications, electric, gas, water and sewer utilities. The applicant agrees to comply with the following permit requirements. Compliance shall be determined by the sole discretion of the County Engineer as deemed necessary to promote public health, safety and the general welfare. These requirements shall apply unless waived in writing by the County Engineer prior to installation.

Applicant Name: Iowa Regional Utilities Association

Street Address: 1351 Iowa Speedway Drive

City, State & Zip Code: Newton, Iowa 50208

Telephone Number: 641-792-7011 OR (800) 400-6066 Toll Free

Contact Person: Derek R. Jack, Permit Manager

1. **Location Plan.** An applicant shall file a completed location plan as an attachment to this Utility Permit Application. The location plan shall set forth the location of the proposed line on the secondary road system and include a description of the proposed installation.
2. **Written or Verbal Notice.** At least two working days prior to the proposed installation, an applicant shall file with the County Engineer a notice stating the time, date, location and nature of the proposed installation.
3. **Inspection.** The County Engineer shall provide a full-time inspector during all permitted work done by a third party contractor. The inspector shall have the right, during reasonable hours and after showing proper identification, to enter any installation site in the discharge of the inspector's official duties, and to make any inspection or test that is reasonably necessary to protect the public health, safety and welfare. The cost of providing this inspection service shall be paid by the permit holder upon submission by Tama County of a bill for such services. All requirements listed in 4. **Requirements** shall be met (less written exemptions) regardless of whom actually performs the work.
4. **Requirements.** The installation inspector shall assure that the following requirements have been met:
 - A) Construction signing shall comply with the Manual on Uniform Traffic Control Devices.
 - B) Depth – The minimum depth of cover shall be as follows:

| | | |
|----------------------------|------------------|---------------|
| Telecommunications.....36" | Electric.....48" | |
| Gas.....48" | Water.....60" | Sewer.....60" |

If the utility is installed in the road ditch and if the ditch has silted in above the original flowline, add the depth of silting to the "minimum depth" to obtain the required depth in a particular location.
 - C) The applicant shall use reference markers in the right of way ("R.O.W.") boundary to locate line and changes in alignment as required by the County Engineer. A permanent warning tape shall be placed one (1) foot above all underground utility lines.
 - D) All tile line locations shall be marked with references located in the R.O.W. line.
 - E) No underground utility lines shall cross over a crossroad drainage structure.
 - F) Residents along the utility route shall have uninterrupted access to the public roads. An all-weather access shall be maintained for residents adjacent to the project.
 - G) A joint assessment of the road surfacing shall be made by the applicant and the County Engineer both before and after construction. After construction, granular surfacing shall be added to the road by the applicant to restore the road to its original condition. After surfacing has been applied, the road surface shall be reviewed by the County Engineer (after the road has been saturated), to determine if additional surfacing on the roadway by the applicant is necessary.

- H) All damaged areas within the R.O.W. shall be repaired and restored to at least its former condition by the applicant or the cost of any repair work caused to be performed by the County will be assessed against the applicant.
 - I) Areas disturbed during construction which present an erosion problem shall be solved by the applicant in a manner approved by the County Engineer.
 - J) All trenches, excavations, and utilities that are knifed shall be properly tamped.
 - K) All utilities shall be located between the bottom of the backslope and the bottom of the foreslope, unless otherwise approved in writing by the County Engineer prior to installation.
 - L) Road crossings shall be bored. The minimum depth below the road surface shall match the minimum depth of cover for the respective utility. All entrances with culverts shall either be bored or, the utility shall be placed at least 24" below the bottom elevation of the culvert.
5. Non-Conforming Work. The County Engineer may halt the installation at any time if the applicant's work does not meet the requirements set forth in this Utility Permit.
 6. Emergency Work. In emergency situations, work may be initiated by an applicant without first obtaining a Utility Permit. However, a Utility Permit must be obtained within fourteen (14) days of initiation of the work. All emergency work shall be done in conformity with the provisions of this ordinance and shall be inspected for full compliance.
 7. County Infraction. Violation of this permit is a county infraction under Iowa Code section 331.307, punishable by a civil penalty of \$100 for each violation or if the infraction is a repeat offense a civil penalty not to exceed two hundred dollars for each repeat offense. Each day that a violation occurs or is permitted to exist by the applicant constitutes a separate offense.
 8. Hold Harmless. The utility company shall save this County harmless of any damages resulting from the applicant's operations. A copy of a certificate of insurance naming this county as an additional named insured for the permit work shall be filed in the County Engineer's office prior to installation. The minimum limits of liability under the insurance policy shall be \$1,000,000.
 9. Permit Required. No applicant shall install any lines unless such applicant has obtained a Utility Permit from the county Engineer and has agreed in writing that said installation will comply with all ordinances and requirements of the County for such work. Applicants agree to hold the County free from liability for all damage to applicant's property which occurs proximately as a result of the applicant's failure to comply with said ordinances or requirements.
 10. Relocation. The applicant shall, at any time subsequent to installation of utility lines, at the applicant's own expense, relocate or remove such lines as may become necessary to conform to new grades, alignment or widening of R.O.W. resulting from maintenance or construction operations for highway improvements.

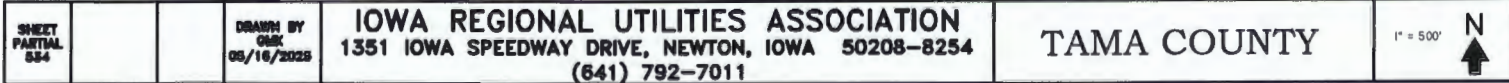
DATE _____ Iowa Regional Utilities Company BY _____
NAME OF COMPANY Derek R. Jack, Permit Manager

RECOMMENDED FOR APPROVAL:

DATE _____
_____ TAMA COUNTY ENGINEER

APPROVAL:

DATE _____
_____ CHAIRPERSON, TAMA COUNTY BOARD OF SUPERVISORS



**NOTES FOR PREPARING YOUR BUDGET
FISCAL YEAR 2025-2026(7/1/2025 – 6/30/2026)**

The New Year is here and with that a new budget year. As always we want to encourage department heads to hold the line on expenditures and seek all non-tax revenue possible. Your Board of Supervisors want to thank each of you and your staff for your cooperation and hard work and remind you that we are all in this together and work for the same people.

Departments with governing boards are asked to have their budget approved before the scheduled budget meeting with the Supervisors. This could affect budget increases.

HEALTH INSURANCE:

\$2,985.09 for a Family Plan per month (\$35,821.08 per year)

\$1,375.44 for a Single Plan per month (\$16,505.28 per year)

Landfill & Economic Development:

\$3,347.77 for a Family Plan per month (\$40,173.24 per year)

\$1,540.78 for a Single Plan per month (\$18,489.36 per year)

EMPLOYEE UNION CONTRACTS: For employees covered under the union contracts, you will obviously use those numbers for calculating labor costs.

NON-UNION/NON-ELECTED OFFICIALS: Please use 4% for wage increases this year and divide that number in half. Apply the first half to wages for July 1, 2025 thru January 11, 2026. Apply the second half to wages for January 12, 2026 to June 30, 2026. This applies to all hourly and salary employees.

ELECTED OFFICIALS: Please use 4% for wage increases this year and divide that number in half. Apply the first half to wages for July 1, 2025 thru January 11, 2026. Apply the second half to wages for January 12, 2026 to June 30, 2026.

MID YEAR RAISES: The Board of Supervisors will not consider any raises once budgets have been adopted.

MILEAGE RATE: The mileage rate is .55.

Please use the following FICA and IPERS rates for payroll:

| FICA | IPERS* | |
|-------------|--------------------------|-------|
| .0765 | Regular members | .0944 |
| | Sheriffs/Deputy Sheriffs | .1209 |
| | Conservation/Jailers | .0931 |

WAGE WORKSHEET: You should have this from previous years. Please just keep re-using and updating it with your current wages and bring with you to your budget

Kendall

**NOTES FOR PREPARING YOUR BUDGET
FISCAL YEAR 2021-2022(7/1/2021 – 6/30/2022)**

The New Year is soon coming and with that a new budget year. As always we want to encourage department heads to hold the line on expenditures and seek all non-tax revenue possible. Your Board of Supervisors want to thank each of you and your staff for your cooperation and hard work and remind you that we are all in this together and work for the same people.

Departments with governing boards are asked to have their budget approved before the scheduled budget meeting with the Supervisors. This could affect budget increases.

HEALTH INSURANCE: These rates have changed from last year.

\$2,123.02 for a Family Plan per month (\$25,476.24 per year)

\$978.22 for a Single Plan per month (\$11,738.64 per year)

Landfill & Economic Development:

\$2,380.96 for a Family Plan per month (\$28,581.52 per year)

\$1,086.73 for a Single Plan per month (\$13,040.76 per year)

EMPLOYEE UNION CONTRACTS: For employees covered under the union contracts, you will obviously use those numbers for calculating labor costs.

NON-UNION/NON-ELECTED OFFICIALS: Please wait for further direction on this.

ELECTED OFFICIALS: Please wait until we act on the recommendation from the Compensation Board.

MID YEAR RAISES: The Board of Supervisors will not consider any raises once budgets have been adopted.

MILEAGE RATE: The current mileage rate is .45cents per mile and will remain the same for the upcoming fiscal year.

Please use the following FICA and IPERS rates for payroll:

***(The IPERS rates have for Sheriff/Deputies and Conservation/Jailers changed again this year)**

| <u>FICA</u> | <u>IPERS*</u> | |
|-------------|--------------------------|-------|
| .0765 | Regular members | .0944 |
| | Sheriffs/Deputy Sheriffs | .0901 |
| | Conservation/Jailers | .0931 |

WAGE WORKSHEET: You should have this from previous years. Please just keep re-using and updating it with your current wages and bring with you to your budget

**NOTES FOR PREPARING YOUR BUDGET
FISCAL YEAR 2020-2021(7/1/2020 – 6/30/2021)**

The New Year is soon coming and with that a new budget year. As always we want to encourage department heads to hold the line on expenditures and seek all non-tax revenue possible. Your Board of Supervisors want to thank each of you and your staff for your cooperation and hard work and remind you that we are all in this together and work for the same people.

HEALTH INSURANCE:

\$1,830.19 for a Family Plan per month (\$21,962.28 per year)

\$843.29 for a Single Plan per month (\$10,119.48 per year)

Landfill & Economic Development:

\$2,052.55 for a Family Plan per month (\$24,630.60 per year)

\$944.66 for a Single Plan per month (\$11,335.92 per year)

EMPLOYEE UNION CONTRACTS: For employees covered under the union contracts, you will obviously use those numbers for calculating labor costs.

NON-UNION/NON-ELECTED OFFICIALS: Please use 2.5 % when figuring these wages.

ELECTED OFFICIALS: Please wait until we hear from the compensation board for this recommendation.

MID YEAR RAISES: The Board of Supervisors will not consider any raises once budgets have been adopted.

MILEAGE RATE: The current mileage rate is .45cents per mile and will remain the same for the upcoming fiscal year.

Please use the following FICA and IPERS rates for payroll:

***(The IPERS rates have for Sheriff/Deputies and Conservation/Jailers changed again this year)**

| FICA | IPERS* | |
|-------------|--------------------------|-------|
| .0765 | Regular members | .0944 |
| | Sheriffs/Deputy Sheriffs | .0926 |
| | Conservation/Jailers | .0961 |

WAGE WORKSHEET: This will be coming to you by e-mail from the Auditor's office. This worksheet will be a help for us to see your labor cost in total and by employee. Once it is filled out, it will be easy to update yearly with changes and will help the payroll department update wages for the new fiscal year. It is basically what you provide to the Auditor every June already. The Auditor thought it would be easier to fill out now, while you are doing your budget and not have to do again in June.

NOTES FOR PREPARING YOUR BUDGET
FISCAL YEAR 2019-2020(7/1/2019 - 6/30/2020)

The New Year is soon coming and with that a new budget year. As always we want to encourage department heads to hold the line on expenditures and seek all non-tax revenue possible. Your Board of Supervisors want to thank each of you and your staff for your cooperation and hard work and remind you that we are all in this together and work for the same people.

HEALTH INSURANCE: This item is increasing this year:

\$1,939.56 for a Family Plan per month (\$23,274.72 per year)

\$892.66 for a Single Plan per month (\$10,711.92 per year)

Landfill & Economic Development:

\$2,017.14 for a Family Plan per month (\$24,205.68 per year)

\$928.37 for a Single Plan per month (\$11,140.44 per year)

EMPLOYEE UNION CONTRACTS: For employees covered under the union contracts, you will obviously use those numbers (2.5%) for calculating labor costs.

NON-UNION/NON-ELECTED OFFICIALS: Please use 2.5 % when figuring these wages.

ELECTED OFFICIALS: Please wait until we hear from the compensation board for this recommendation.

MID YEAR RAISES: The Board of Supervisors will not consider any raises once budgets have been adopted.

MILEAGE RATE: The current mileage rate is .45cents per mile and will remain the same for the upcoming fiscal year.

Please use the following FICA and IPERS rates for payroll:

***(The IPERS rates have for Sheriff/Deputies and Conservation/Jailers changed this year)**

| <u>FICA</u> | <u>IPERS*</u> | |
|-------------|--------------------------|-------|
| .0765 | Regular members | .0944 |
| | Sheriffs/Deputy Sheriffs | .0951 |
| | Conservation/Jailers | .0991 |

WAGE WORKSHEET: This will be coming to you by e-mail from the Auditor's office. This worksheet will be a help for us to see your labor cost in total and by employee. Once it is filled out, it will be easy to update yearly with changes and will help the payroll department update wages for the new fiscal year. It is basically what you provide to the Auditor every June already. The Auditor thought it would be easier to fill out now, while you are doing your budget and not have to do again in June.

**NOTES FOR PREPARING YOUR BUDGET
FISCAL YEAR 2017-2018(7/1/2017 – 6/30/2018)**

The New Year is soon coming and with that a new budget year. As always we want to encourage department heads to hold the line on expenditures and seek all non-tax revenue possible. Your Board of Supervisors want to thank each of you and your staff for your cooperation and hard work and remind you that we are all in this together and work for the same people.

HEALTH INSURANCE: Our current rates are as follows.

\$1,443.70 for a Family Plan per month (\$17,324.40 per year)

\$665.22 for a Single Plan per month (\$7,982.64 per year)

EMPLOYEE UNION CONTRACTS: For employees covered under the union contracts, you will obviously use those numbers for calculating labor costs.

NON-UNION/NON-ELECTED OFFICIALS: Please use 2.5% when figuring these wages.

ELECTED OFFICIALS: When the Compensation Board has met they will present their recommendation regarding elected officials salaries at a January meeting.

MID YEAR RAISES: The Board of Supervisors will not consider any raises once the budget has been adopted.

MILEAGE RATE: The current mileage rate is .45cents per mile and will remain the same for the upcoming fiscal year.

Please use the following FICA and IPERS rates for payroll:

| <u>FICA</u> | <u>IPERS</u> | |
|-------------|--------------------------|--------------------------|
| .0765 | Regular members | .0893 |
| | Sheriffs/Deputy Sheriffs | .0938* changed this year |
| | Conservation/Jailers | .0984 |

WAGE WORKSHEET: This will be coming to you by e-mail from the Auditor's office. This worksheet will be a help for us to see your labor cost in total and by employee. Once it is filled out, it will be easy to update yearly with changes and will help the payroll department update wages for the new fiscal year. It is basically what you provide to the Auditor every June already. The Auditor thought it would be easier to fill out now, while you are doing your budget and not have to do again in June.