

## SPECIAL SESSION

JUNE 30, 2011

The Union County Board of Supervisors met in special session on Thursday, June 30, 2011. The meeting was called to order at 3:00 PM with the following members present: Lois Monday, Bob Jansen, Dennis Brown, and Ron Riley, Bob Brown absent.

**AGENDA:** Motion by Dennis Brown and seconded by Monday to approve the Agenda. All voting aye. Motion carried.

**MINUTES:** Motion by Monday and seconded by Jansen approve the Minutes from the June 27, 2011 meeting. All voting aye. Motion carried.

**TREASURER'S REPORT:** Motion by Jansen and seconded by Dennis Brown to accept the Treasurer's End of Month May Report as presented by Kelly Busch, County Treasurer. All voting aye. Motion carried.

**FICA RESOLUTION:** Motion by Monday and seconded by Dennis Brown to approve Resolution #52 Fyr 2010-2011 for an Interfund Operating Transfer as follows: WHEREAS, it is desired to transfer monies from the Assessor FICA Fund to the Assessor Expense Fund, for 04-01-2011 thru 06-30-2011 and whereas, said operating transfer is in accordance with section 331.432, Code of Iowa. NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Union County, Iowa, as follows: Section 1. The sum of \$1,450.03 is ordered to be transferred from the Assessor FICA Fund to the Assessor Expense Fund, effective 06-30-2011. Section 2. The Auditor is directed to correct her books accordingly and to notify the Treasurer of this operating transfer, accompanying the notification with a copy of this resolution and the record of its adoption. THE ABOVE AND FOREGOING RESOLUTION was adopted by the Board of Supervisors of Union County, Iowa, on 06-30-2011. Roll call vote: Jansen aye, Monday aye, Dennis Brown aye, Riley aye, Bob Brown absent. Motion carried.

**IPERS RESOLUTION:** Motion by Monday and seconded by Jansen to approve Resolution #53 Fyr 2010-2011 for an Interfund Operating Transfer as follows: WHEREAS, it is desired to transfer monies from the Assessor IPERS Fund to the Assessor Expense Fund, for 04-01-2011 thru 06-30-2011 and whereas, said operating transfer is in accordance with section 331.432, Code of Iowa. NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Union County, Iowa, as follows: Section 1. The sum of \$1,164.37 is ordered to be transferred from the Assessor IPERS Fund to the Assessor Expense Fund, effective 06-30-2011. Section 2. The Auditor is directed to correct her books accordingly and to notify the Treasurer of this operating transfer, accompanying the notification with a copy of this resolution and the record of its adoption. THE ABOVE AND FOREGOING RESOLUTION was adopted by the Board of Supervisors of Union County, Iowa, on 06-30-2011. Roll call vote: Jansen aye, Monday aye, Dennis Brown aye, Riley aye, Bob Brown absent. Motion carried.

**FISCAL YEAR 2011-2012 APPROPRIATIONS RESOLUTION:** Motion by Jansen and seconded by Monday to approve Resolution #54 Fyr 2010-2011 for an Appropriations Resolution as follows: NOW on this 30th day of June 2011, the matter of establishing fiscal year 2011-2012 appropriations comes before the Union County Board of Supervisors. WHEREAS it is desired to make appropriations for each of the different offices and departments for the fiscal year beginning July 1, 2011, and WHEREAS such action is in accordance with Section 331.434(6) of the Code of Iowa. BE AND IT IS HEREBY RESOLVED by the Board of Supervisors of Union County as follows: Section 1. The amounts itemized by office or department on the attached schedule are hereby appropriated from the county's resources as so itemized, to the office or department listed in the first column on the same line of the attached schedule. This represents 100% of the office's or department's total fiscal year 2011-2012 budget. The budgeted amounts are to be apportioned out at 75% for the first three quarters for: General Basic Fund 0001; Rural Basic Fund 0011; Secondary Roads Fund 0020; and Mental Health Fund 0010, all other Funds are apportioned out at 100%. The remaining 25% of the budget will be apportioned in the last quarter of the fiscal year. Section 2. Subject to the provisions of county procedures and regulations, and applicable state law, the appropriations authorized under Section 1 shall constitute authorization for the office or department listed to make expenditures or incur obligations effective July 1, 2011. Section 3. In accordance with Section 331.437 of the Code of Iowa, no office or department shall expend or contract to expend any money or incur any liability, or enter into any 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 2011-2012 budget years, the Auditor shall ascertain

that the available resources for that year will be less than the total appropriation, 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 the unencumbered balance. The Auditor shall report that status of such accounts to the applicable offices and departments monthly during the 2011-2012 budget years. Section 6. All appropriations authorized pursuant to this resolution shall lapse at the close of business on June 30, 2011. Roll call vote: Jansen aye, Monday aye, Dennis Brown aye, Riley aye, Bob Brown absent. Motion carried.

**FISCAL YEAR 2011-2012 SECONDARY ROADS TRANSFER RESOLUTION:** Motion by Monday and seconded by Jansen to approve Resolution #55 FYR 2011-2012 Secondary Roads Transfer Resolution as follows: NOW on this 30<sup>th</sup> day of June, 2011, the matter of Interfund transfers for the Secondary Roads Fund comes before the Union County Board of Supervisors. WHEREAS it is desired to authorize the Auditor to periodically transfer sums from the General Basic Fund and the Rural Services Basic Fund to the Secondary Roads Fund during the 2011-2012 fiscal year, and WHEREAS said transfers must be in accordance with Sections 331.432 and 331.429 Of the Code of Iowa. BE AND IT IS HEREBY RESOLVED as follows: Section 1. Transfers from the General Basic Fund shall not exceed the dollar equivalent of a tax of sixteen and seven-eighths cents per thousand dollars of assessed value on all taxable property in the County multiplied by the ratio of current taxes actually collected and appropriated for the General Basic Levy to the total General Basic Levy for the current year, and an amount equivalent to the monies derived by the General Basic Fund from military service tax credits under Chapter 426A, mobile home taxes under Section 135D.22, and the delinquent taxes for prior years collected and apportioned to the General Basic Fund in the current year, multiplied by the ratio of sixteen and seven-eighths cents to three dollars and fifty cents. Transfers from the Rural Services Basic Fund shall not exceed the dollar equivalent of a tax of three dollars and three-eighths cents per thousand of assessed value on all taxable property not located within the corporate limits of a city in the county multiplied by the ratio of current taxes actually collected and apportioned for the Rural Services Basic levy to the total Rural Services Basic levy for the current year and an amount equivalent to the monies derived by the Rural Services Basic Fund from the military service tax credits under Chapter 426A, mobile home taxes under Section 135D.22, and delinquent taxes for prior years collected and apportioned to the Rural Services Basic Fund in the current year, multiplied by the ratio of three dollars and three-eighths cents to three dollars and ninety-five cents. Section 2. After being notified of the apportionment of current property taxes, state replacements against levied property taxes, mobile home taxes, military service tax credits, and delinquent taxes for prior years collected and apportioned to the General Basic Fund or Rural Services Basic Fund, the auditor shall order a transfer from said fund to the Secondary Roads Fund. Section 3. The amount of the transfer required by Section 2 shall be equal to the apportionment made under Section 2 to the General Basic Fund or Rural Services Basic Fund, respectively, multiplied by the ratio of said funds 90% will transfer to the Secondary Roads Fund, to the sum of said funds total current property tax levy, total mobile home taxes, total military service tax credits, and total delinquent taxes. Section 4. Notwithstanding the provisions of Sections 2 and 3 of this resolution, total transfers of current taxes to the Secondary Roads Fund shall not exceed the amounts specified in Section 1. Section 5. Notwithstanding the provisions of Sections 2 and 3, and amount of transfer shall not exceed the available fund balances in the transferring fund. Section 6. 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 Union County on this 30<sup>th</sup> day of June, 2011. Roll call vote as follows: Dennis Brown aye, Monday aye, Jansen aye, Riley aye, Bob Brown absent. Motion carried.

**AUDITORS REPORT:** Motion by Monday and seconded by Jansen to accept the Auditor's Quarterly Revenue Report for \$280.14. All voting aye, motion carried.

**HANDWRITTEN CLAIM:** Motion by Monday and seconded by Dennis Brown to approve a handwritten claim for Union County Health Insurance in the amount of \$16,680.46 All voting aye. Motion carried.

**CLAIMS:** Motion by Jansen and seconded by Dennis Brown to approve claims #111939 – 111973. 3 voting aye, 1 voting nay, motion carried.

**0001 GENERAL BASIC FUND**

B M SALES  
BARKER IMPLEMENT

165.00  
3,708.06

**0010 MH-DD SERVICES FUND**

ALEAGENT HLTH BERGAN MERCY INC  
AREA XIV AGENCY ON AGING

1,955.00  
339.29

BRADLEY & RILEY PC	2,884.52	BROADLAWNS MEDICAL CTR	310.00
CARPENTER UNIFORM CO	339.01	C A R E	50.00
CMRS-PBP	6,000.00	CASS CO MEMORIAL HOSPITAL	17,640.00
CROMWELL CEMETERY ASSOC	90.00	CHRISTIAN OPPORTUNITY CTR	119.52
GE CONSUMER FINANCE	117.18	D H S CASHIERS OFFICE	2,410.14
IOWA PRISON INDUSTRIES	179.19	INNOVATIVE INDUSTRIES	10,497.71
MASTERCARD/ISSB (IA ST SAV	29.31	MAHASKA COUNTY HOSPITAL	595.00
MAYNES LAW OFFICE	1,329.82	SIRF	814.00
MUFFLERS PLUS-QUIK LUBE	307.24	SYSTEMS UNLIMITED INC	2,846.84
OFFICE DEPOT-CATALOG ORDE	94.12	TAILROAD LIVING	2,895.80
OFFICE MACHINES COMPANY I	85.49	TIMI D JORDISON PHD	270.00
PAUL'S ELECTRIC SERVICE	837.00	WAUBONSIE MENTAL HEALTH CENT	135.00
POKORNY BP & AUTOMOTIVE SE	60.00	<b>0010 MH-DD SERVICES FUND TOTAL:</b>	<b>40,878.30</b>
SHRED-IT OMAHA	50.00		
SOUTHERN IA RURAL WATER	33.00	<b>4004 LAW ENFORCEMENT CENTER</b>	
THATCHER	81.60	UNION COUNTY AUDITOR	76.00
UNION CO INMATE MEDICAL	15,000.00	<b>4004 LAW ENFORCEMENT CENTER:</b>	<b>76.00</b>
<b>0001 GENERAL BASIC FUND:</b>	<b>31,390.54</b>		
		<b>4960 SANITARY LANDFILL</b>	
<b>0002 GENERAL SUPPLEMENTAL</b>		UNION COUNTY AUDITOR	724.50
AUDITOR'S PETTY CASH	5.87	<b>4960 SANITARY LANDFILL TOTAL:</b>	<b>724.50</b>
<b>0002 GENERAL SUPPLEMENTAL</b>	<b>5.87</b>	<b>GRAND TOTAL</b>	<b>73,075.21</b>
<b>TOTAL:</b>			
<b>FUND RECAP:</b>			
<b>0001 GENERAL BASIC FUND:</b>	<b>31,390.54</b>	<b>4004 LAW ENFORCEMENT CENTER:</b>	<b>76.00</b>
<b>0002 GENERAL SUPPLEMENTAL:</b>	<b>5.87</b>	<b>4960 SANITARY LANDFILL TOTAL:</b>	<b>724.50</b>
<b>0010 MH-DD SERVICES TOTAL:</b>	<b>40,878.30</b>	<b>GRAND TOTAL:</b>	<b>73,075.21</b>

**CASH COUNT:** Motion by Monday and seconded by Dennis Brown to approve the fiscal year end 2010-2011 cash count. All voting aye, motion carried.

**ADJOURNMENT:** There being no further business, the meeting was adjourned at 5:30 PM.

ATTEST: \_\_\_\_\_ BY: \_\_\_\_\_  
SANDY HYSELL, COUNTY AUDITOR RONALD J. RILEY, CHAIRMAN, BOARD OF SUPERVISORS