

March 7th, 2023

The Shelby County Board of Supervisors met in a regular session at 9:00 A.M. in the Supervisors Chamber in the Courthouse with the following members present: Steve Kenkel, Charles Parkhurst, Bryce Schaben, and Mark Maxwell, Clerk.

The Chairperson, Steve Kenkel, asked that any conflict of interest be stated concerning any item on the agenda. None were stated.

It was moved by Parkhurst, seconded by Schaben, to approve the agenda. Motion carried unanimously.

It was moved by Schaben, seconded by Parkhurst to approve the minutes of February 21st, 2023. Motion carried unanimously.

It was moved by Schaben and seconded by Parkhurst to approve the claims of February 27th, 2023. Motion passed.

The Supervisors then had an opportunity on the agenda to report from the various committees that they are on including Supervisor Kenkel reporting that an injunction has been filed to stop Shelby County from enforcing its pipeline ordinance until next January.

Tony Buman, Shelby County Assessor, reported to the Supervisors that assessment notices have been sent out to Commercial and Industrial owners in Shelby County. The median increase was around 23% for commercial and industrial properties. The balance of the notices will be sent out as the process in his office continues.

Todd Valline told of events in his organization, the Shelby County Chamber of Commerce and Industry. His office has been notified that the Shelby County Food Pantry is running very low on food and any food donated would be very much appreciated.

Brandon Burmeister, Shelby County Engineer, was present to give his report on his department and current and future projects. Spot rock hauling and blading are taking place as conditions allow.

Auditor Maxwell then presented the following Transfer Authorization for the Supervisors to discuss and consider approval.

#### **Resolution 2023-14 Auditor Transfer Authorization FY 2023**

WHEREAS, it is desired to transfer monies from the General Funds and from the Rural Basic Fund, and WHEREAS, said operating transfers are in accordance with Sections 331.432, Code of Iowa, NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Shelby County, Iowa, as follows:

SECTION 1. The Auditor is hereby authorized to transfer funds from the Capital Fund to the General basic Fund to cover expenditures as set out in the County Budget for Fiscal Year 2023.

SECTION 2. The Auditor is hereby authorized to transfer funds from the Rural Basic Fund to the General Fund to correct a transfer as not budgeted in the County Budget for Fiscal Year 2022.

SECTION 3. The Auditor is hereby authorized to transfer funds from the Secondary Roads fund to the Rural basic Fund to cover unbudgeted expenditures as set out in the County Budget for Fiscal Year 2022.

SECTION 4. The Auditor is hereby authorized to transfer funds from the Rural Basic Fund to the General Fund to supplement the cost of patrol in the rural areas of the County.

Parkhurst made a motion to approve the resolution, Schaben seconded the motion. A vote was held with Kenkel, Parkhurst and Schaben all voting in favor of the resolution. No Nays were cast.

The Supervisors then considered setting a hearing date and publication of the hearing date of March 21<sup>st</sup>, 2023, at the hour of 9:00 AM for a public hearing regarding the consideration and possible levy options and cost funding recommendations for an EMS Agency in Shelby County. Parkhurst made a motion to approve the publication and time and date, Schaben seconded the motion. A vote was counted with Schaben, Kenkel and Parkhurst all voting in favor of the motion. No nay votes were cast. The Auditor was ordered to publish public legal notices of the hearing and establish the date and time of March 21<sup>st</sup>, 2023, at the hour of 9:00 AM to hold the hearing.

The Supervisors were then presented with a maximum tax levy notifications to be published and the hearing to be held on April 4<sup>th</sup>, 2023, at the hour of 9:00 AM in the Supervisors room at the Courthouse. The following publication and Resolution were then voted on after a motion by Schaben and a second by Parkhurst. Reasons for the maximum levy increase given on the notice are inflation, build reserves over years not all at one time. Reserves for capital improvements Courthouse and other buildings as well as other unforeseen expenses .

#### **RESOLUTION NO. 2023-15**

#### **ENTRY RECORD OF THE PUBLISHING AND SETTING A HEARING DATE FOR CONSIDERATION OF THE COUNTY MAXIMUM TAX DOLLARS ASKING FOR FISCAL YEAR 2023**

BE IT RESOLVED on this 24th day of February 2022, the Board of Supervisors of Shelby County, Iowa, met in

scheduled session for filing and considering the resolution to adopt and accept the published maximum tax dollars for the County Budget for FY2023. There was present a quorum as required by law. Entry record for filing of said maximum dollars was established as noted in the chart below and approved for publication. The Board, being fully advised, find that the date of the hearing on said maximum tax dollars should be fixed, and it does fix, the 4th day of April, 2022, at the hour of 9:00 A.M. as the date and time of hearing to be held at the Supervisor’s Chambers in the Courthouse in Shelby County, Iowa.

Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year. Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

**NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2023 - June 30, 2024**  
The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:  
**Meeting Date: 3/28/2023 Meeting Time: 09:00 AM Meeting Location: Shelby County Board of Supervisors Room 612 Court Street Harlan, Iowa Contact Person: Mark Maxwell Contact Phone Number: (712) 755-3831 ext: 6**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget. Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year. Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

		Current Year Certified Property Tax FY 2022/2023	Budget Year Effective Property Tax FY 2023/2024	Budget Year Proposed Maximum Property Tax FY 2023/2024	Proposed Percenta ge Change
Taxable Valuations-General Services	1	960,855,705	979,800,330	979,800,330	
Requested Tax Dollars-General Basic	2	3,362,999		3,429,301	
Requested Tax Dollars-General Supplemental	3	1,490,000		1,840,000	
Requested Tax Dollars-General Services Total	4	4,852,999	4,852,999	5,269,301	8.58
Estimated Tax Rate-General Services	5	5.05071	4.95305	5.37793	
Taxable Valuations-Rural Services	6	708,179,775	726,530,307	726,530,307	
Requested Tax Dollars-Rural Basic	7	2,400,000		2,592,000	
Requested Tax Dollars-Rural Supplemental	8			0	
Requested Tax Dollars-Rural Services Total	9	2,400,000	2,400,000	2,592,000	8.00
Estimated Tax Rate-Rural Services	10	3.38897	3.30337	3.56764	

If applicable, the above notice is also available online at: <https://shelbycounty.iowa.gov/> The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions. Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

Chairman Kenkel called for a vote and the votes were counted with Charles Parkhurst voting in favor of the Resolution 2023-15 and Bryce Schaben and Steve Kenkel voting in favor of the resolution. No Nays were cast against the resolution 2023-15.

Two representatives from the Iowa County IT professionals organization were present to give a brief overview of the recent Audit of Shelby County Conducted by their organization. Two representatives from the organization were present to explain the 24 hour monitoring of the Shelby County IT environment. The Supervisors thanked the representatives for the citizens of Shelby County for being able to conduct the Audit.

Taryn Knapp, Shelby County IT Coordinator gave a report of current IT and Support contracts and Shelby County IT Committee recommendations. Parkhurst made a motion to terminate all contracts with the Counties current vendor on June 30<sup>th</sup>, 2023. Schaben seconded the motion the motion passed.

Knapp also said the IT Committee recommended hiring a full time IT person for Shelby County. The IT audit revealed shortcomings that may be overcome with an employee versus a hired service. Parkhurst made a motion to start the hiring process and Schaben seconded the motion. The motion passed unanimously.

The Board of Supervisors the voted to go into closed session, IT Security Discussion, using Iowa Code Iowa Code 21.5 section 1-A Iowa Code § 22.7(50).

The Board voted to come out of closed session. No action or discussion was had, the meeting was adjourned.

Having no further business the meeting was adjourned.

ATTEST:

Steve Kenkel, Chairperson

Mark Maxwell

Clerk to the Board of Supervisors