

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.

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

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

It was moved by Parkhurst, seconded by Schaben to approve the minutes of June 13th, 2023. Motion carried unanimously.

The latest claims were then approved unanimously after a motion by Schaben and a second by Parkhurst.

Auditor Maxwell explained publicly that he had made an error in making a wire transfer, the transfer is being traced and is expected to be fraudulent. Maxwell detailed the events leading to the, unauthorized by the Supervisors, wire transfer. County policy has the middle of the month payments not released for payment until officially approved at a board meeting. New policy is being crafted in an attempt to stop this from happening again. The County private Auditors and the State Auditors Office have been notified. At this time there is no indication if the transfer was completed or not. At this time insurance is expected to cover any loss that may occur if it was fraud.

A motion by Parkhurst and a second by Schaben was made to allow the Chairperson to sign the confirmation and understanding letter with the Counties auditing firm, Gronewald, Bell and Kyhnn. The motion passed.

Supervisors' consideration of fiscal sponsorship in regards to a new Shelby County Trails Grant was given after an explanation of the needs to have Shelby County approve the grant and any fiscal sponsorship that may be needed, the more support given to the grant application. The approval of sponsorship and endorsement of the application was motioned by Parkhurst and seconded by Schaben. The motion passed.

The meeting was then recessed, and a hearing opened after a motion by Parkhurst and a second by Schaben

A hearing was then opened to hear comment on the proposed disposal of County owned property in the City of Earling, amounting to .87 acres.

Brandon Burmeister spoke about the parcel, and it has been maintained by the County for over a decade and the County has no future plans for using the property. No comments have been heard from the Public at the Auditors office. The hearing then ended after a motion by Parkhurst and a second by Schaben.

Chairperson Kenkel then opened the bids received noting that a minimum bid of \$8,700.00 is required. After the bids were opened it was revealed that a bid of \$ 17,008.00 from Kelly Schwarte was the highest of the two bids received. A motion was made by Parkhurst and seconded by Schaben to ask the County Attorney to prepare the documentation and process the sale of the property to the successful bidder. The motion passed.

Brandon Burmeister, Secondary Roads Superintendent presented the Supervisors with a new Secondary Roads position, the Entry-Level Driver Training position. New regulation creates the need for this position. Schaben made a motion to allow the creation and Supervision of this position by the Secondary Roads Department. Parkhurst seconded the motion the motion passed.

Gary Hopp has approached the Engineer with a private improvement project to a county road, creating new policies and eliminating outdated policy is needed before moving forward.

The Meeting was then recessed and a hearing open for a budget amendment to the 2023 Shelby County Budget after a motion by Parkhurst and a second by Schaben. Auditor Mark Maxwell told of the need for the amendment, a recent hire in the IT department and some revenues exceeding expectations were placed in the amendment. The expenditure service areas amended are as follows: Physical health and Legal Services \$7,000, Administration \$25,000. Revenues Local option Sales tax \$6,000, Rents, \$20,000 and Miscellaneous Receipts \$23,000.00.

Having heard no public response heard before this meeting and no public comment at this meeting the Hearing was closed with a motion by Schaben and a second by Parkhurst. The motion passed.

RESOLUTION 2023-38 ENTRY RECORD OF THE FILING AND CONSIDERATION OF THE COUNTY BUDGET AMENDMENT FOR FISCAL YEAR 2023

BE IT REMEMBERED on this 20th day of June 2023, the Board of Supervisors met in scheduled session for the filing and considering of an amendment to the Shelby County Budget for Fiscal Year 2023. THEREUPON, the Board investigated and found that the notice of the time and place of hearing had, according to law, and as directed by the Board, been published and that the affidavit of publication is on file with the County Auditor. THEREUPON, on said day, the hearing was taken up and considered. There were no written or oral comments received. THEREFORE,

BE IT RESOLVED, that the Shelby County Budget Service Areas be amended as follows:

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET SHELBY COUNTY Fiscal Year July 1, 2022 - June 30, 2023				
The SHELBY COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2023				
Meeting Date/Time: 6/20/2023 09:00 AM		Contact: Mark Maxwell	Phone: (712) 755-3831 ext: 6	
Meeting Location: Supervisors Room 1st Floor Shelby County Court House 612 Court Street, Harlan Iowa				
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	7,486,014	0	7,486,014
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	300,000	0	300,000
Net Current Property Tax	4	7,186,014	0	7,186,014
Delinquent Property Tax Revenue	5	100	0	100
Penalties, Interest & Costs on Taxes	6	25,000	0	25,000
Other County Taxes/TIF Tax Revenues	7	792,585	6,000	798,585
Intergovernmental	8	4,420,155	0	4,420,155
Licenses & Permits	9	24,300	0	24,300
Charges for Service	10	318,672	0	318,672
Use of Money & Property	11	236,516	20,000	256,516
Miscellaneous	12	408,110	23,000	431,110
Subtotal Revenue	13	13,411,452	49,000	13,460,452
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	5,791,070	0	5,791,070
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	19,202,522	49,000	19,251,522
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	7,756,808	0	7,756,808
Physical Health and Social Services	19	790,408	7,000	797,408
Mental Health, ID & DD	20	10,000	0	10,000
County Environment & Education	21	1,086,470	0	1,086,470
Roads & Transportation	22	7,207,585	0	7,207,585
Government Services to Residents	23	499,536	0	499,536
Administration	24	2,220,107	25,000	2,245,107
Nonprogram Current	25	2,128,402	0	2,128,402
Debt Service	26	1,082,700	0	1,082,700
Capital Projects	27	1,186,018	0	1,186,018
Subtotal Expenditures	28	23,968,034	32,000	24,000,034
Other Financing Uses:				
Operating Transfers Out	29	5,791,070	0	5,791,070
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	29,759,104	32,000	29,791,104
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-10,556,582	17,000	-10,539,582
Beginning Fund Balance - July 1, 2022	33	5,589,437	0	5,589,437
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	-4,967,145	17,000	-4,950,145
Total Ending Fund Balance - June 30, 2023	40	-4,967,145	17,000	-4,950,145
Explanation of Changes: Medical examiner charges, IT expenditures, Property insurance increases, Lost Revenues increase, Departmental Revenue Increases				

Supervisor Schaben made a motion to approve Resolution 2023-38 and Consideration of adoption. Supervisor Parkhurst seconded the motion to approve Resolution 2023-38. A vote was tallied with Kenkel, Schaben and Parkhurst all voting in favor of the resolution. No Nays were cast.

Consideration was then given to the renewal of the liquor license of the Lonely Oak Distillery. Schaben made a motion to approve the license as no complaints have been heard from the establishment. Parkhurst seconded the motion the motion passed. Having no further business the Meeting was adjourned.

ATTEST:

Steve Kenkel, Chairperson

Mark Maxwell

Clerk to the Board of Supervisors