

Consent Agenda

June 25, 2024

MET IN REGULAR SESSION

The Board of Supervisors met in regular session at 10:00 A.M. All members present. Chairperson Miller presiding.

PLEDGE OF ALLEGIANCE

1. CONSENT AGENDA

After discussion was held by the Board, a motion was made by Shea, and second by Jorgensen, to approve:

- A. June 18, 2024, Minutes as read.
- B. Jail – Employment of Tracy Ozzello as a Registered Nurse.

UNANIMOUS VOTE. Motion Carried.

2. SCHEDULED SESSIONS

Motion by Wichman, second by Belt, to extend Proclamation of Disaster Emergency from April 26 tornadoes for an additional 30 days to expire on July 25, 2024.

UNANIMOUS VOTE. Motion Carried.

Motion by Shea, second by Belt, to approve digitizing the minutes books using Microfilm Imaging Systems, Inc., who will complete the work in the amount of \$4,272.

UNANIMOUS VOTE. Motion Carried.

Motion by Belt, second by Shea, to approve and authorize Board to sign **Resolution No. 45-2024** entitled: Setting Forth Percentage of Funding for Property Tax Credits.

RESOLUTION NO. 45-2024

Setting Forth Percentage of Funding for Property Tax Credits & Exemptions for Assessment Year 2023

The Homestead Exemption created by HF 718 from the 2023 legislative session is not funded by the State of Iowa.

Whereas, the State of Iowa has appropriated funds for fiscal year July 1, 2024, through June 30, 2025, which moneys are sufficient to fund fully the various local property tax credits /exemptions,

And, whereas, Iowa Code Section 25B.7 requires local governments to extend to the taxpayers only those portions of the property tax credits/exemptions that are estimated by the Iowa Department of Revenue and Finance to be funded by the state appropriation,

And, whereas the Iowa Department of Revenue and Finance has estimated the percentages of funding for the affected property tax credits/exemptions as follows: Homestead Credit (Including Disabled Veteran’s Homestead Credit) 100%, Low-income 100%, Elderly and Disabled Credit 100%.

And, whereas the Iowa Department of Revenue and Finance has estimated the prorated percentages of funding for the affected property tax credits as follows: Agland Credit 22.1947745% and Family Farm Credit 15.6140022%,

Now, therefore, be it resolved pursuant to Iowa Code Section 25B.7 that the property tax credits/exemptions in Pottawattamie County for fiscal year July 1, 2024, through June 30, 2025, shall be funded as follows: Homestead Credit (Including Disabled Veterans’ Homestead Credit) 100% , Low-Income 100%, Elderly and Disabled Credit 100% , Agland Credit 22.1947745%, and Family Farm Credit 15.6140022%

Dated this 25th Day of June, 2024.

ROLL CALL VOTE

	AYE	NAY	ABSTAIN	ABSENT
_____	○	○	○	○
Susan Miller, Chairperson				

_____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Scott Belt				
_____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tim Wichman				
_____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Brian Shea				
_____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Jeff Jorgensen				

ATTEST: _____
 Melvyn Houser, County Auditor

Roll Call Vote: **AYES: Miller, Belt, Wichman, Shea, Jorgensen. Motion Carried.**

Motion by Jorgensen, second by Shea, to approve and authorize Board to sign **Resolution No. 46-2024** entitled: Appropriation Resolution to make appropriations for each of the different officers and department for the fiscal year beginning July 1, 2024.

RESOLUTION NO. 46-2024

APPROPRIATIONS RESOLUTION

WHEREAS, it is desired to make appropriations for each of the different offices and departments for the fiscal year beginning July 1, 2024, in accordance with Section 331.434, Subsection 6, Code of Iowa.

NOW THEREFORE, BE IT RESOLVED by the Board of Supervisors of Pottawattamie County, Iowa, as follows:

SECTION 1: The amounts itemized by fund and by department or office on the attached Schedule "B" are hereby appropriated from the resources of each fund so itemized, to the department or office listed in the first column on the same line of the attached Schedule.

SECTION 2: Subject to the provisions of other County procedures and regulations, and applicable State Law, the appropriations under Section 1 shall constitute authorization for the department or officer to make expenditures or incur obligations from the itemized fund, effective **July 1, 2024**.

SECTION 3: In accordance with Section 331.437, Code of Iowa, no department or office shall expend or contract to expend any money or incur any liability or enter into the 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 any time during the 2024-2025 Budget Year the Auditor ascertains that the available resources of a fund for that year will be less than said fund's total appropriations, the Auditor 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 the status of such accounts to the applicable departments and officers as prescribed by law or as otherwise required and determined within reasonable limits during the **2024-2025** Budget Year.

SECTION 6: All appropriations authorized in accordance with this resolution lapse, **June 30, 2025**.

Dated this 25th Day of June, 2024.

ROLL CALL VOTE

	AYE	NAY	ABSTAIN	ABSENT
_____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Susan Miller, Chairperson				
_____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Scott Belt				

_____	○	○	○	○
Tim Wichman				
_____	○	○	○	○
Brian Shea				
_____	○	○	○	○
Jeff Jorgensen				

ATTEST: _____
Melvyn Houser, County Auditor

Roll Call Vote: **AYES: Miller, Belt, Wichman, Shea, Jorgensen. Motion Carried.**

Motion by Shea, second by Jorgensen, to approve and authorize Board to sign **Resolution No. 47-2024** entitled: Resolution for Transfer from Rural Services Fund to Secondary Roads Fund.

RESOLUTION NO. 47-2024

RESOLUTION FOR TRANSFER FROM RURAL SERVICES FUND TO SECONDARY ROADS FUND.

WHEREAS, it is desired to transfer money from the Rural Services Fund to Secondary Roads Fund; and

WHEREAS, said transfers are in accordance with Section 331.432, Code of Iowa.

NOW THEREFORE BE IT RESOLVED, that the Pottawattamie County Board of Supervisors authorizes the following transfers:

SECTION 1: The sum of \$1,375,000 is ordered to be transferred from Rural Services Fund to Secondary Roads Fund, and

SECTION 2: The Auditor is directed to correct his/her book accordingly and to notify the Treasurer of these operating transfers.

Dated this 25th Day of June, 2024.

ROLL CALL VOTE

	AYE	NAY	ABSTAIN	ABSENT
_____	○	○	○	○
Susan Miller, Chair				
_____	○	○	○	○
Scott Belt				
_____	○	○	○	○
Tim Wichman				
_____	○	○	○	○
Brian Shea				
_____	○	○	○	○
Jeff Jorgensen				

ATTEST: _____
Melvyn Houser, County Auditor

Roll Call Vote: **AYES: Miller, Belt, Wichman, Shea, Jorgensen. Motion Carried.**

Motion by Jorgensen, second by Shea, to approve Departmental Operating Policies for Veteran Services. **UNANIMOUS VOTE. Motion Carried.**

3. OTHER BUSINESS

Motion by Shea, second by Jorgensen, to approve a Service Coordinator Intern position for the Community Services Department. **UNANIMOUS VOTE. Motion Carried.**

Motion by Jorgensen, second by Wichman, to approve and authorize Board Chairman to sign Memorandum of Understanding Between Pottawattamie County and the American Federation of State, County and Municipal Employees (AFSCME) Local 2364-911 Agreement for the employees of the Pottawattamie County Communications Center, 12 Hour Shifts effective July 1, 2024, through June 30, 2025.

UNANIMOUS VOTE. Motion Carried.

Motion by Belt, second by Shea, to approve job description for Permit Technician I position for the Planning and Development Department.

UNANIMOUS VOTE. Motion Carried.

Motion by Shea, second by Jorgensen, to approve payroll status change for Finance and Tax Officer, Becky Lenihan.

UNANIMOUS VOTE. Motion Carried.

Motion by Wichman, second by Belt, to approve application for permit to display fireworks filed by Robert Caputo, on July 4th, at 22881 Three Bridge Rd, Council Bluffs.

UNANIMOUS VOTE. Motion Carried.

Discussion on the Compensation Board for 2025.

Discussion only. No Action Taken.

4. COMMITTEE APPOINTMENTS

Board discussed Committee meetings from the past week.

5. RECEIVED/FILED

A. Salary Action(s):

- 1) Sheriff – Payroll status change for Douglas Kelsey.
- 2) Communications – Payroll status change for Jesus Navarrete.
- 3) Community Service – Payroll status change for Jamie Lorenz and Kim Maassen.

B. Report(s):

- 1) Sheriff Report of Fees Disbursed and Collected for May 2024.

6. PUBLIC COMMENTS

The following individuals appeared before the Board:

Shauna Anderson

7. STUDY SESSION

Jana Lemrick/Director, Human Resources appeared before the Board to discuss job descriptions.

Discussion only. No Action Taken.

Mitch Kay/Chief Financial Officer appeared before the Board to discuss the Budget.

Discussion only. No Action Taken.

8. ADJOURN

Motion by Shea, second by Belt, to adjourn meeting.

UNANIMOUS VOTE. Motion Carried.

THE BOARD ADJOURNED SUBJECT TO CALL AT 12:10 P. M.

Susan Miller, Chair

ATTEST:

Melvyn Houser, County Auditor

APPROVED: July 2, 2024

PUBLISH: X

Scheduled Sessions

John Rasmussen/Engineer

Discussion and/or decision to set a public hearing to dispose of title or interest in real estate for August 6, 2024 at 10 A.M. to convey Hwy 92 new access rights to the Iowa DOT at 40790 Hwy 92, Carson, Iowa for the Highway 92 bridge replacement project.

Discussion on disaster recovery response.

Other Business

Jana Lemrick/ Human Resources Director

**Discussion and/or decision on approval of
Job description modification for Finance and
Budget Director position.**

Job Description

Position Title	Chief Financial Officer (CFO)
Reports To	Board of Supervisors
Supervises	N/A
FLSA Status	Exempt
Bargaining Unit	N/A
Grade	N/A
Updated	7.2.24

Summary of Position

Under the direction of the Board of Supervisors, the Chief Financial Officer (CFO) is responsible for the financial leadership and management of the county's fiscal operations. The CFO will ensure the financial health and integrity of Pottawattamie County through effective planning, analysis, and communication of financial information. Some functions will need to be in coordination with other departments and elected offices.

Essential Functions

Directs and assists department heads in the preparation of departmental budgets; provides training and guidance on policies and procedures; assist department heads in the management of approved budgets; prepares related financial information for the preparation of the overall county budget; analyzes and reports revenue and expenditure growth, trends, and projections. Coordinate the preparation and presentation of the county's annual budget. Presents to the Board of Supervisors and the public; addresses questions related to all County financial information.

Analyze and report on revenue and expenditure trends and projections. Review actuarial reports and reports back to the Board of Supervisors.

Prepare and present monthly, quarterly, annual, and as requested, financial reports as requested by the Board of Supervisors.

Act as a financial liaison between the Board of Supervisors, county departments, and other governmental entities. Respond to financial inquiries from the public, state auditors and press. Prepare and present financial information for public relations purposes.

Provides ongoing research and financial analysis of events that affect the financial management of the County, monitors legislative, programmatic and policy decision at the local, state, and federal levels to determine impact on the County's financial operation and status.

Job Description

Recommends and implements approved financial/operational policies and procedures.

In coordination with the Auditor's office, manages County debt activities including analysis of dept capacity, new/refunding opportunities, issuance, and compliance with restrictions/bond covenants.

Oversee the accounting, recordkeeping and reporting of grants awarded and managed by the Board of Supervisors office. Prepare and write grants as needed.

Prepare and monitor the county's capital improvement plan, including bond recommendations. Monitor and report on capital project expenditures.

Serve as the county's credit card administrator, managing issuance, cancellation, and billing issues.

Participate in various committees, providing financial expertise and guidance. Work closely with Human Resources during union negotiations to develop feasible pay ranges within budget constraints.

Assist in potential litigation for or against the county, providing financial analysis and support.

Coordinate the buying and selling of county property as directed by the Board of Supervisors.

Marginal Functions

Perform other duties as directed or as the situation dictates.

Essential Knowledge, Experience and Ability

Proficiency in the use of financial software and applications. Ability to create and maintain complex ledgers, spreadsheets including mathematical formulas and computations...Proficiency in public finance, fiscal planning, and budgetary accounting systems.

Ability to prepare and analyze complex financial reports.

Extensive knowledge of Government Accounting Standards Board (GASB) accounting standards.

Strong understanding of debt issuance procedures and compliance.

Ability to manage multiple priorities and work under pressure.

Job Description

Ability to communicate effectively both verbally and in writing.

Excellent communication and interpersonal skills.

Essential Education, Certification and/or Licences

Bachelor's degree in Accounting, Finance, Business Administration, Public Administration, or related field required.

Master's degree in Accounting, Finance, Business Administration, Public Administration, or related field preferred. Other relevant certifications preferred (CPA, etc.)

Minimum of seven years' experience in accounting or finance, with at least three years in a supervisory or management role.

Essential Physical Demands and Typical Working Conditions

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Reliable attendance at work is essential to this position. Work is generally performed indoors and requires some physical activity, including extended periods of sitting or standing.

An incumbent must have the ability to occasionally push, pull and/or carry supplies and other materials weighing up to 10 lbs. An incumbent must also possess the hand-eye coordination and manual dexterity to use standard office equipment and any other equipment that is used to perform the essential functions of the job.

Work hours may occasionally be required before or after standard business hours. Noise level is usually moderate. Vision abilities, correctable to normal ranges. Communication abilities include the ability to talk and hear within normal ranges.

Work requires extensive personal interaction and may be stressful when dealing with irate individuals and/or time constraints and project deadlines.

Committee Appointments

Update from Board members on Committee meetings from the past week.

Received/Filed

Public Comments

Study Session