

**MINUTES AND PROCEEDINGS OF A REGULAR MEETING OF THE BUTLER COUNTY BOARD OF SUPERVISORS HELD ON MARCH 8, 2016.**

Meeting called to order at 9:00 a.m. by Chairman Rusty Eddy with members Rex Ackerman and Tom Heidenwirth present. Also present were Engineer John Riherd, Sheriff Jason Johnson and Fern Myers, Allison, Iowa.

Minutes of the previous meeting were read and approved as read.

Moved by Ackerman, second by Heidenwirth to approve application for Class C Liquor License with Outdoor Service and Sunday Sales for Beaver Meadows Golf & Country Club, Parkersburg, Iowa. Motion carried.

Moved by Heidenwirth, second by Eddy to approve application for Class C Liquor License with Outdoor Service and Sunday Sales for Round Grove Golf & Country Club, Greene, Iowa. Motion carried.

Board met with Connie Rottink, Butler County Wellness Committee to request a blood draw for employees and family members on County insurance. Moved by Ackerman, second by Heidenwirth to approve with a tentative date of April 7, 2016 from 6:15 A.M. to 8:00 A.M. Motion carried.

Board held Public Hearing on proposed FY17 County Budget. Present were Engineer John Riherd, Sheriff Jason Johnson, Recorder Janice Jacobs, Larry Betts and Lori Peterson, Clarksville, Iowa and Fern Myers, Allison, Iowa. Moved by Ackerman, second by Eddy to approve the following:

**RESOLUTION #858**

WHEREAS, the Butler County Compensation Board meets annually to recommend a compensation schedule for elected officials for the fiscal year immediately following, in accordance with Iowa Code Chapters 331.905 and 331.907, and

WHEREAS, the Butler County Compensation Board met on December 2, 2015, and made the following salary recommendations for the following elected officials for the fiscal year beginning July 1, 2016:

<u>Elected Official</u>	<u>Current Salary</u>	<u>Proposed Increase</u>	<u>Recommended Salary</u>
Auditor	\$54,547	2%	\$55,638
County Attorney	\$61,482	2%	\$62,712
Recorder	\$54,547	2%	\$55,638
Sheriff	\$71,169	2%	\$72,592
Supervisors	\$29,360	2%	\$29,947
Treasurer	\$54,547	2%	\$55,638

THEREFORE, BE IT RESOLVED that the Butler County Board of Supervisors approves the following salary adjustments for the following elected officials for the fiscal year beginning July 1, 2016:

<u>Elected Official</u>	<u>Approved Salary</u>	<u>Approved Increase</u>
Auditor	\$55,638	2%
County Attorney	\$62,712	2%
Recorder	\$55,638	2%
Sheriff	\$72,592	2%
Supervisors	\$29,360	0%
Treasurer	\$55,638	2%

Approved this 8th day of March, 2016.

Upon Roll call the vote thereon was as follows:

AYES: Rusty Eddy  
Tom Heidenwirth  
Rex Ackerman

NAYS: None

ATTEST: *Lizbeth Williams*, County Auditor

Auditor reported no written or oral comments received. At the close of the public hearing it was moved by Heidenwirth, second by Ackerman to approve said proposed budget. Motion carried.

**RESOLUTION #859**

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES  
Fiscal Year July 1, 2016 – June 30, 2017**

At the meeting of the Board of Supervisors of this County, held after public hearing as required by law on March 8, 2016, the proposed budget for July 1, 2016 to June 30, 2017, was approved and adopted as summarized and tax levies were approved for all taxable property of this County.

The property tax levies on the adopted budget will be levied as follows:

General Basic	3.50000
General Supplemental	1.47734
MH-DD Services Fund	0.48001
Debt Service	0.31738
Rural Services	3.75000

THEREFORE, be it resolved that the motion was carried.

Upon Roll call the vote thereon was as follows:

AYES: Rex Ackerman	NAYS: None
Tom Heidenwirth	
Rusty Eddy	

Said FY 2017 Butler County Budget was duly adopted this 8<sup>th</sup> day of March 2016.

ATTEST: *Lizbeth Williams*, County Auditor

No public comment received.

Board approved claims as submitted.

Moved by Eddy, second by Ackerman to adjourn the meeting at 10:12 A.M. to Tuesday, March 15, 2016 at 9:00 A.M. Motion carried.

The above and foregoing is a true and correct copy of the minutes and proceedings of a regular adjourned meeting of the Board of Supervisors of Butler County, Iowa on March 8, 2016.

Butler County ADOPTED BUDGET SUMMARY

		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS			
							Budget	Re-estimated	Actual	
							2016/2017 (F)	2015/2016 (G)	2014/2015 (H)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
Taxes Levied on Property	1	3,898,177	2,427,871		280,148		6,585,994	6,437,794	6,074,795	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0				0			2
Less: Credits to Taxpayers	3	263,200	141,400		16,900		411,500			3
Net Current Property Taxes	4	3,634,977	2,286,471		243,248		6,174,494	6,437,794	6,074,795	4
Delinquent Property Tax Revenue	5	700	250		50		1,000	23,483	863	5
Penalties, Interest & Costs on Taxes	6	46,000					46,000	17,435	44,469	6
Other County Taxes/TIF Tax Revenues	7	148,473	879,908	0	9,509	0	1,037,890	994,289	855,172	7
Intergovernmental	8	1,339,410	4,611,338	0	21,273	0	5,972,021	6,055,456	30,462,826	8
Licenses & Permits	9	23,550	11,000				34,550	32,800	36,896	9
Charges for Service	10	453,042	8,175				461,217	463,486	502,154	10
Use of Money & Property	11	282,965	16,807		1,000		300,572	325,646	421,719	11
Miscellaneous	12	119,890	25,575				145,465	232,522	418,590	12
<b>Subtotal Revenues</b>	13	<b>6,059,007</b>	<b>7,839,124</b>	<b>0</b>	<b>275,078</b>	<b>0</b>	<b>14,173,209</b>	<b>14,582,911</b>	<b>38,817,284</b>	<b>13</b>
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0				0			14
Operating Transfers In	15	200,000	1,747,500	0	321,360	0	2,268,860	2,450,974	2,165,091	15
Proceeds of Fixed Asset Sales	16	0	0				0	501	1,034	16
<b>Total Revenues &amp; Other Sources</b>	17	<b>6,259,007</b>	<b>9,586,624</b>	<b>0</b>	<b>596,438</b>	<b>0</b>	<b>16,442,069</b>	<b>17,034,386</b>	<b>40,983,409</b>	<b>17</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>										
Operating:										
Public Safety and Legal Services	18	1,864,394	586,387				2,450,781	2,319,250	2,091,786	18
Physical Health and Social Services	19	1,454,258	0				1,454,258	1,434,255	1,368,720	19
Mental Health, ID & DD	20	0	556,007				556,007	6,009,545	23,233,722	20
County Environment and Education	21	574,803	462,802				1,037,605	1,216,140	726,055	21
Roads & Transportation	22	0	5,430,000				5,430,000	5,166,880	5,103,856	22
Government Services to Residents	23	589,718	63,042				652,760	592,991	647,862	23
Administration	24	1,808,022	0				1,808,022	1,884,990	1,582,436	24
Nonprogram Current	25	2,500	0				2,500	2,500	0	25
Debt Service	26	0	0		590,740		590,740	601,102	544,341	26
Capital Projects	27	445,820	1,044,283	0			1,489,903	2,512,448	787,275	27
<b>Subtotal Expenditures</b>	28	<b>6,739,315</b>	<b>8,142,521</b>	<b>0</b>	<b>590,740</b>	<b>0</b>	<b>15,472,576</b>	<b>21,539,901</b>	<b>36,086,053</b>	<b>28</b>
Other Financing Uses:										
Operating Transfers Out	29	409,500	1,538,000	0	321,360	0	2,268,860	2,450,974	2,165,091	29
Refunded Debt/Payments to Escrow	30	0	0				0			30
<b>Total Expenditures &amp; Other Uses</b>	31	<b>7,148,815</b>	<b>9,680,521</b>	<b>0</b>	<b>912,100</b>	<b>0</b>	<b>17,741,436</b>	<b>23,990,875</b>	<b>38,251,144</b>	<b>31</b>
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	<b>-889,808</b>	<b>-83,897</b>	<b>0</b>	<b>-315,662</b>	<b>0</b>	<b>-1,299,367</b>	<b>-8,956,489</b>	<b>2,732,265</b>	<b>32</b>
Beginning Fund Balance - July 1,	33	1,746,946	3,620,707		341,879		5,709,532	12,666,021	9,933,756	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0				0			34
Fund Balance - Nonspendable	35	0	0				0			35
Fund Balance - Restricted	36	0	0				0			36
Fund Balance - Committed	37	0	0				0			37
Fund Balance - Assigned	38	0	0				0			38
Fund Balance - Unassigned	39	857,138	3,526,810	0	26,217	0	4,410,165	5,709,532	12,666,021	39
<b>Total Ending Fund Balance - June 30,</b>	40	<b>857,138</b>	<b>3,526,810</b>	<b>0</b>	<b>26,217</b>	<b>0</b>	<b>4,410,165</b>	<b>5,709,532</b>	<b>12,666,021</b>	<b>40</b>
Proposed tax rate per \$1,000 valuation for County purposes:			5.77473	Urban areas:	9.52473	Rural areas:	Any special district rates excluded.			

ADOPTION OF BUDGET & CERTIFICATION OF TAXES  
Fiscal Year July 1, 2016 - June 30, 2017

Iowa Department of Management  
County Name: Butler  
County Number: 12  
Date Budget Adopted:

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County.

There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Maximum County Mental Health and Disabilities Services Fund (Information Only):

1M Base Year Expenditures for Mental Health/Disabilities Services	389,899
2M County Population Expenditure Target Amount	709,484
3M Maximum County Services Fund Levy Dollars	389,899

3M is the lesser of 1M and 2M  
Certification of Mental Health and Disabilities Services Fund Levy Dollars:  
4M County MHDS Fund Levy Dollars (cannot exceed 3M above)

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

	(P)	(Q)	(R)	(S)	(T)
	UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>					
General Basic	2,842,950	812,270,938	3.5	783,184,975	2,741,142
+ Cemetery (Pioneer - 331.4248)			0		0
= Total for General Basic	2,842,950				2,741,142
Emergency Dollars Included Above in Gen Basic-Info Only for Tax Statement					0
General Supplemental	1,200,000		1.47734		1,152,030
Emergency Dollars Included Above in Gen Supp-Info Only for Tax Statement	85,000				81,932
County MHDS Fund (from 4M certification above)	389,899		0.48001		375,937
Debt Service (from Form 703 col. 1 Countywide total)	209,380	649,753,352	0.31738	819,997,352	280,148
Voted Emergency Medical Services (Countywide)			0		0
Other (specify)			0		0
Subtotal Countywide (A)	4,737,229		5.77473		4,634,260
<b>B. All Rural Services Only Levies:</b>		571,087,762		547,129,134	
Rural Services Basic	2,141,580		3.75		2,051,734
Rural Services Supplemental			0		0
Unified Law Enforcement			0		0
Other (specify)			0		0
Other (specify)			0		0
Subtotal All Rural Services Only (B)	2,141,580		3.75		2,051,734
Subtotal Countywide/All Rural Services (A + B)	6,878,809		6.52473		6,685,994
<b>C. Special District Levies:</b>					
Flood & Erosion			0		0
Voted Emergency Medical Services (partial county)			0		0
Other (specify)			0		0
Other (specify)			0		0
Other (specify)			0		0
Township ES Levies (Summary from Form 698-RE)			0		0
Subtotal Special Districts (C)			0		0
<b>GRAND TOTAL (A + B + C)</b>		6,878,809			6,685,994

Compensation Schedule for FY:  
Elected Official  
Auditor  
Recorder  
Treasurer  
Sheriff  
Supervisors  
Supervisor Vice Chair, if different  
Supervisor Chair, if different

2016/2017 Annual Salary	62,712
	55,638
	55,638
	55,638
	72,552
	29,360
	0
	0

Number of Official County Newspapers: 4  
Names of Official County Newspapers:  
1) Butler County Tribune-Journal  
2) Indianola Star  
3) Eclipse News-Review  
4) The Greene Recorder  
5)  
6)