

# MINUTES AND PROCEEDINGS OF A REGULAR MEETING OF THE BUTLER COUNTY BOARD OF SUPERVISORS HELD ON November 5, 2024.

Meeting called to order at 9:00 A.M. by Chairman Wayne Dralle with members Rusty Eddy and Greg Barnett present. Moved by Eddy, second by Barnett to approve the agenda. All ayes. Motion carried.

Motioned by Eddy, second by Barnett to table the minutes to next week as County Auditor, Leslie Groen was absent at this time. All ayes. Motion carried.

During public comment Barnett asked about the County’s opioid settlement funds the county has been receiving and shared Bremer County’s plans. Eddy commented we have a Butler County board established to determine the fund usage. Dralle indicated he spoke with Tom Heidenwirth about being on the compensation board as the Supervisors’ second representative. The Compensation Board will be on next week’s agenda.

Chris Showalter, Safety Coordinator, reviewed the updated county safety manual and discussed training updates. Motioned by Barnett, second by Eddy to approve the Butler County Safety Manual. All ayes. Motion carried.

The FY24 Annual Financial Report was presented by Leslie Groen, County Auditor. Motioned by Eddy, second by Barnett to approve the FY24 Annual Financial Report. All ayes. Motion carried and the report was approved for publication.

FY 2023/2024 ANNUAL FINANCIAL REPORT  
Statement of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget  
For the fiscal year ended June 30, 2024  
County Name: BUTLER COUNTY County Number:12

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
<b>Revenues &amp; Other Financing Sources</b>							
Taxes Levied on Property	1	4,712,032	2,499,418		536,694	7,748,144	8,133,640
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0	0	0
Less: Credits to Taxpayers	3		0		0	0	0
Net Current Property Taxes	4	4,712,032	2,499,418		536,694	7,748,144	8,133,640
Delinquent Property Tax Revenue	5	1,427	1,063		147	2,637	650
Penalties, Interest & Costs on Taxes	6	41,167				41,167	20,700
Other County Taxes/TIF Tax Revenues	7	286,699	2,478,779	0	29,509	2,794,987	2,651,595
Intergovernmental	8	961,531	6,581,796	185,074	38,677	7,767,078	7,623,113
Licenses & Permits	9	21,407	50,152	0	0	71,559	56,200
Charges for Service	10	556,639	18,894	0	0	575,533	606,929
Use of Money & Property	11	502,761	35,431	28,840	5,808	572,840	293,737
Miscellaneous	12	213,930	384,404	0	0	598,334	420,750
<b>Subtotal Revenues</b>	13	7,297,593	12,049,937	213,914	610,835	20,172,279	19,807,314
<b>Other Financing Sources:</b>							
General Long-Term Debt Proceeds	14	0	0	0	0	0	0
Operating Transfers In	15	412,104	3,305,793	0	869,505	4,587,402	6,275,470
Proceeds of Capital Asset Sales	16	9,284	57,730	0	0	67,014	0
<b>Total Revenues &amp; Other Sources</b>	17	7,718,981	15,413,460	213,914	1,480,340	24,826,695	26,082,784
<b>Expenditures &amp; Other Financing Uses</b>							
<b>Operating:</b>							
Public Safety and Legal Services	18	2,168,591	579,453		0	2,748,044	3,268,441
Physical Health Social Services	19	1,398,076	0		0	1,398,076	1,665,236
Mental Health, ID & DD (Polk County only)	20	0	0		0	0	0
County Environment and Education	21	769,377	1,313,213		0	2,082,590	2,512,103
Roads & Transportation	22	0	7,201,631		0	7,201,631	6,916,500
Government Services to Residents	23	698,982	12,399		0	711,381	808,584
Administration	24	2,195,422	0		0	2,195,422	2,546,254
Nonprogram Current	25	0	0		0	0	2,000
Debt Service	26	0	0	0	1,460,962	1,460,962	1,460,963
Capital Projects	27	424,729	2,986,250	100,000	0	3,510,979	6,071,500
<b>Subtotal Expenditures</b>	28	7,655,177	12,092,946	100,000	1,460,962	21,309,085	25,251,581
<b>Other Financing Uses:</b>							
Operating Transfers Out	29	582,104	2,869,505	1,135,793	0	4,587,402	6,275,470
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	31	8,237,281	14,962,451	1,235,793	1,460,962	25,896,487	31,527,051
<b>Changes in fund balances</b>	32	-518,300	451,009	-1,021,879	19,378	-1,069,792	-5,444,267
Beginning Fund Balance - July 1, 2023	33	3,678,763	7,168,790	2,340,863	19,773	13,208,189	14,568,564
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0
Fund Balance - Nonspendable	35	0	0	0	0	0	0
Fund Balance - Restricted	36	1,689,124	7,619,799	1,318,984	39,151	10,667,058	0
Fund Balance - Committed	37	0	0	0	0	0	0
Fund Balance - Assigned	38	0	0	0	0	0	9,124,297
Fund Balance - Unassigned	39	1,471,339	0	0	0	1,471,339	0
<b>Total Ending Fund Balance - June 30, 2024</b>	40	3,160,463	7,619,799	1,318,984	39,151	12,138,397	9,124,297

Additional details are available at: -  
Notes to the financial statement, if any: -  
Telephone : (319) 346-6547

The FY24 Urban Renewal Annual Report was presented by Groen for approval. Groen reviewed the projects, rebates, and bonds in the report. Motioned by Eddy, second by Barnett to approve the FY24 Urban Renewal Annual Report. All ayes. Motion carried.

John Riherd, County Engineer, outlined the utility permit for Windstream – new services drop @ 20501 110<sup>th</sup> Street and recommended approval. Motioned by Eddy, second by Barnett to approve the permit. All ayes. Motion carried.

Riherd shared a situation in which the Secondary Roads crews picked up over 100 dumped tires in two ditch locations in the county. He shared the bill will be over \$1,000 for them to dispose of the tires and wanted to make the Board aware of this situation. Matt Ramker, Transfer Station, and County Sheriff, Jason Johnson were also present. Discussions were held regarding the illegal dumping in rural area ditches, burning tires, budgeting for clean-up costs and reviewing county ordinances. Kim Junker from Parkersburg was present via phone and commented on the trouble they have had in their neighborhood. Junker would like to see stricter penalties to discourage this activity. Riherd will check current ordinances to share with Sheriff and County Attorney to determine the next steps.

Riherd provided an Engineer’s update which included earth shouldering near Austinville, new hires starting soon, and engineers continuing plan developments for next year. Barnett asked about a bridge between Union & Terrace and Engineer will check it. Chris thanked Secondary Roads for their work paving parking spots at the EMA/Public Health building.

Motioned by Barnett, second by Dralle to approve claims. All ayes. Motion carried.

Groen read the October 29, 2024, minutes for approval. Motioned by Barnett, second by Dralle to approve the minutes as read. All ayes. Motion carried.

Board acknowledged receipt of Manure Management Plan Short Form Annual Updates for David Brinkman #58474, and DC Farms #64608 and a Manure Management Plan Form for Iowa Select Farms LLP – Hogenkamp Finisher Farm #58253.

Motioned by Barnett second by Dralle to adjourn the regular meeting at 10:11 A.M. to November 12, 2024, at 9:00 A.M. All ayes. 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 November 5, 2024.

Attest: \_\_\_\_\_  
Butler County Auditor

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Chairman of the Board of Supervisors