

MINUTES AND PROCEEDINGS OF A REGULAR MEETING OF THE BUTLER COUNTY BOARD OF SUPERVISORS HELD ON April 20, 2021.

With social distancing guidelines being maintained at in-person meetings, an electronic participation option is made available. This complies with Iowa Code section 21.8 that outlines the guidelines to hold an electronic meeting when there are valid concerns that an in-person meeting is "impossible or impractical".

Meeting called to order at 9:30 A.M. by Chairman Greg Barnett with members Rusty Eddy and Tom Heidenwirth present. IT Director, Sara Trepp, asked to have follow-up paperwork for ICAP regarding the cybersecurity breach added to the agenda. Moved by Barnett, second by Heidenwirth to approve the amended agenda to add ICAP paperwork as agenda item number eight. All ayes. Motion carried.

Minutes of the previous meeting were read. Motioned by Eddy, second by Heidenwirth to approve the minutes with a correction to the next meeting date being April 20th. All ayes. Motion carried.

No public comment received. Eddy commented during the Solid Waste Commission meeting they discussed the abandoned landfill site and appears Butler County Conservation will consider management of that site as a wildlife refuge with the potential to be access to public hunting in the future. Eddy explained Solid Waste needs to determine how to get the old wells taken care of and many steps still needed, but Eddy wanted to share the news. Heidenwirth asked County Assessor, Michele Schultz questions regarding where commercial classifications were tied into. Schultz explained property classified as commercial has its own assessment and the levy is the same, but the rollback is different for commercial property. Barnett asked Schultz to explain assessment percentage state requirements. Schultz explained residential median prices need to be between 95% & 105% and commercial needs to be between 90% & 95% median prices. Travis Fisher with MidAmerica Publishing was present via Zoom and will plan to meet with Assessor Schultz to get some additional information for the paper. County Engineer, John Riherd, also asked Fisher about getting road construction projects published in the paper. Riherd shared they have website with the information posted and felt it would be good to have that highlighted to make the public aware.

Public Health Director reported 11 new cases, 4 recoveries, 1 hospitalization, no deaths and a positivity rate of 1.6% positivity rate. Public Health has a boost clinic today and a prime clinic on Thursday, April 22 and they still have openings. Johnson & Johnson vaccine is still on hold and Public Health is hoping it will be released again by the end of this week. IT Director, Sara Trepp, mentioned the phone number to call for a vaccine appointment on the county website page.

County Auditor, Leslie Groen, shared information regarding the American Rescue Plan Act of 2021 funds that will be allocated to county government. Groen shared Butler County is estimated to receive approximately \$2.8 million dollars. Groen explained there are allowable uses of the funds stated in the act and there have been several questions and requests to receive clarifications and recommendations regarding the use of the funds. Groen explained half of the funds will be received by mid-May and the remainder will be received by March 2022. The funds being reflected in our general fund balance and would need to be expended by December 31, 2024. Discussions were held regarding opportunities around the county to utilize those funds.

Riherd explained a bridge replacement project on C14 west of Douglas Ave using 100% farm to market funds. The programed amount is for \$245,000 for a July letting with an early fall construction. Motioned by Heidenwirth, second by Eddy to approve the construction plans for FM-C012(12)—55-12, bridge replacement Sec 9 Bennezette TWP. All ayes. Motion carried.

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

Maggie Burger with Speer Financial Inc., was present in-person to discuss our current TIF receipts, callable bonds options and new money projects. Burger reviewed future, estimated TIF revenues and TIF cash-on-hand to abate future property tax levies. Burger explained the existing general obligation debt, refunding the 2010 general obligation bond and at the same time issuing an additional bond for new money in the amount \$4,080,000.00. The presentation also included estimated property tax debt levy rates of \$0.64 - \$.060 over the next few years and then reduce substantially the following few years. Burger explained that the Board will need to decide where they would like the debt levy to be over the long term and encouraged them to partake in some strategic planning to determine if/what future projects will need funding. Discussions moved toward the issuance of a new bond including bond ratings, current interest rates, fees involved with bond issuance, and the timeline that is involved with bond issuance. Burger reminded the Board the new combined debt service schedule (including refunding the 2010 bond and new money) will work in combination with the TIF rebates and TIF cash to keep a level debt levy over the next few years even though we are bringing on additional debt. Eddy asked Burger to confirm the county investments into Logistics Park were good investments and have provided sufficient TIF receipts to begin covering bond payments and substantially reducing the debt levy after the next few years. Barnett commented on the conversation after the 2019 bond was issued and here we are a few years later considering doing the same thing. Burger reiterated the county should do some goal setting for projects and determine a consistent debt levy for the future plans. Riherd provided some details on the Urban Renewal projects that will benefit from a new bond issuance and from his perspective he feels now is a good time to move forward with these projects based on the potential growth in the Urban Renewal Area.

IT Director, Sara Trepp, shared follow-up paperwork with the ICAP forensic attorney to complete the forensic investigation report. Trepp explained the paperwork she received and that we had previously taken some action to approve working with the forensic company. Therefore, no additional action is required other than completing this follow-up paperwork to obtain the forensic report.

Motioned by Barnett, second by Eddy to adjourn the regular meeting at 11:15 A.M. to April 27, 2021 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 April 20, 2021.

Attest: _____
Butler County Auditor

Chairman of the Board of Supervisors