

July 1, 2025

The Winnebago County Board of Supervisors met in session at 9:00 A.M. July 1, 2025, adjourned from June 30, 2025.

Present: Supervisors Smith, Jensvold, and Durby

Absent:

On a motion by Jensvold and seconded by Durby the Supervisors moved to approve the minutes for June 24, 2025 and June 30, 2025 Board Meetings and approve the agenda for July 1, 2025. All voted aye. Motion carried.

At 9:00 A.M. on a motion by Smith and seconded by Durby the Supervisors moved to go into closed session “to discuss strategy with counsel in matters that are presently in litigation or where litigation is imminent where its disclosure would be likely to prejudice or disadvantage the position of the governmental body in that litigation” pursuant to Iowa Code section 21.5(1)(c). On a roll call vote, Smith – Aye, Jensvold – Aye, Durby – Aye. Motion carried.

On a motion by Durby and seconded by Jensvold the Supervisors moved to go back into open session. No matters were discussed other than the issue for which the closed session was taken. No votes were taken or any other action. All voted aye. Motion carried.

Kelsey Beenen, Attorney discussed a Maternity Leave proposal for the employees of Winnebago County. On a motion by Durby and seconded by Jensvold the Supervisors moved to approve the policy. The policy will be added to the handbook and distributed to employees.

There was discussion regarding DD 53. The DNR originally stated they would pay the bill for trees on their land. The DNR along with the Attorney General determined through the Iowa Drainage Code that the tree removal should be paid by the District. On a motion by Smith and seconded by Durby the Supervisors moved to levy the tree removal to District 53. All voted aye. Motion carried.

Karla Weiss, County Auditor and Kris Oswald, Drainage Clerk, discussed drainage district matters including an issue on DD 22 Main Tile. There are trees needing to be removed. Derek Yegge will get a quote for the work to the Auditor’s office.

Scott Meinders, Engineer and Ethan Schutter, Maintenance Superintendent discussed Secondary Road matters including work continuing at the new shop. The road crew is hauling rock and mowing continues.

On a motion by Durby and seconded by Jensvold the Supervisors moved to approve a Utility Permit for WCTA to bury fiber optic. All voted aye. Motion carried.

During open forum the Supervisors discussed Rice Lake and only paving up to the Club House and not paving the residential area.

On a motion by Durby and seconded by Jensvold the Supervisors moved to approve the following Resolutions.

APPROPRIATIONS RESOLUTION
07-01-2025-01-01

WHEREAS, it is desired to make appropriations for each of the different officers and departments for the fiscal year beginning July 1, 2025 in accordance with Section 331.434, subsection 6, Code of Iowa.

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

Section 1. The amounts itemized by fund and by department or office on the attached schedule 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. Appropriations shall not exceed 100% percent of the total appropriation for each department.

Section 2. Subject to the provisions of other County procedures and regulations, and applicable state law, the appropriations authorized under Section 1 shall constitute authorization for the department or officer listed to make expenditures or incur obligations from the itemized fund, effective July 1, 2025.

Section 3. In accordance with Section 331.437, Code of Iowa, no department or officer shall expend or contract to expend any money or incur any liability or enter into any 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 at any time during the 2025-2026 budget year the Auditor shall ascertain that the available resources of a fund for that year will be less than said fund's total appropriations, she 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 account to the applicable departments and officers quarterly during the 2025-2026 budget year.

Section 6. All appropriations authorized pursuant to this resolution lapse at the close of business June 30, 2026.

The above and foregoing resolution was adopted by the Board of Supervisors of Winnebago County, Iowa, on July 1, 2025.

Ayes: Jensvold, Durby, Smith

Nays: _____

Attest: Karla Weiss
Karla Weiss, Auditor

Susan Smith
Susan Smith, Chairman

EXPENSES

By Department	Beginning Appropriation
Non Departmental	\$ 12,898,617.00
Supervisors	\$ 230,160.00
Auditor	\$ 281,394.00
Treasurer	\$ 584,512.00
Attorney	\$ 400,228.00
Sheriff	\$ 2,782,467.00
Clerk Of Court	\$ 7,462.00
Recorder	\$ 345,600.00
Election	\$ 301,767.00
Secondary Roads	\$ 5,832,800.00
Veterans Affairs	\$ 118,331.00
Conservation	\$ 515,467.00
Public Health	\$ 1,399,778.00
Social Services	\$ 38,950.00
County Care Facility	\$ 500.00
Sanatarian	\$ 50,281.00
Roadside Management	\$ 131,364.00
Waste Reduction - Recycling Prog	\$ 24,000.00
Libraries	\$ 100,000.00
County Fair	\$ 10,000.00
Communications	\$ 630,239.00
Courthouse & Grounds	\$ 617,381.00
Data Processing	\$ 465,048.00
Zoning	\$ 8,341.00
General Miscellaneous	\$ 263,060.00
Unemployment	\$ 7,000.00
Tort Liability	\$ 63,200.00
Mental Health	\$ 107,107.00
Chemical Dependency	\$ 9,000.00
Juvenile Placement	\$ 55,000.00
Emergency Management	\$ 61,550.00
Emergency Medical Services	\$ 570,504.00
Winn Worth Betco	\$ 192,716.00
County Rural Assistance	\$ 10,000.00
	\$ 29,113,824.00

RESOLUTION
07-01-2025-01-02

The Winnebago County Board of Supervisors hereby resolves to appropriate One Hundred Percent (100%) of the funds for each of the County Offices and Departments as itemized and approved at the April 15, 2025, Winnebago County Budget Hearing for the fiscal year July 1, 2025 to June 30, 2026 and that the amounts appropriated shall be itemized in the same manner that the accounts are itemized on the records of the County Auditor pursuant to Chapter 331.433-440 of the 2003 Code of Iowa and laws amendatory thereof.

Voting Aye: Jensvold, Durby, Smith

Voting Nay: _____

The Resolution adopted this 1st day of July, 2025.

Attest:

Karla Weiss
Karla Weiss, Auditor

Susan Smith
Susan Smith, Chairman

RESOLUTION FOR INTERFUND OPERATING TRANSFERS
07-01-2025-01-03

WHEREAS, it is desired to authorize the Auditor to periodically transfer sums from the general basic and rural basic fund to the secondary road fund during the 2025-2026 budget year, and

WHEREAS, said transfers must be in accordance with Section 331.432, Code of Iowa,

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

Section 1. The total maximum transfer from the rural basic fund to the secondary road fund for the fiscal year beginning July 1, 2025 shall not exceed the sum of \$1,485,102.00.

Section 2. Within 30 days of being notified of the apportionment of current property taxes, state replacements against levied property taxes, mobile home taxes, military service tax credit replacements, or livestock credit replacements to the general basic or rural services basic funds, the Auditor shall order a transfer from said fund to the secondary road fund.

Section 3. The amount of the transfer required by Section 2 shall be equal to the apportionment made under Section 2 to the general basic or rural services basic fund, respectively, multiplied by the ratio of said fund's total maximum transfer to the secondary road fund, to the sum of said fund's total current property tax levy, total mobile home taxes, total military service tax credit replacements, and total livestock credit replacements.

Section 4. Notwithstanding the provisions of Section 2 and 3 of this resolution, total transfers to the secondary road fund shall not exceed the amounts specified in Section 1.

Section 5. Notwithstanding the provisions of Sections 2 and 3, the amount of any transfer shall not exceed available fund balances in the transferring fund.

Section 6. The Auditor is directed to correct her books when said operating transfers are made and to notify the Treasurer and County Engineer of the amounts of said transfers.

The above and foregoing resolution was adopted by the Board of Supervisors of Winnebago County, Iowa on July 1, 2025, the vote thereon being as follows:

Ayes: Jensvold, Durby, Smith
Nays: _____

Attest: Karla Weiss
Karla Weiss, Auditor

Susan Smith
Susan Smith, Chairman

RESOLUTION PROPERTY TAX RATES
07-01-2025-01-04

The Winnebago County Board of Supervisors hereby resolves that the property tax rates upon assessed properties of Winnebago County Taxing Districts for taxes payable during the fiscal year July 1, 2025 to June 30, 2026 are hereby approved as calculated by the Winnebago County Auditor and approved by the Iowa Department of Management.

Voting Aye: Jensuold, Durby, Smith

Voting Nay: _____

The Resolution adopted this 1st day of July, 2025.

Attest: Karla Weiss
Karla Weiss, Auditor

Susan Smith
Susan Smith, Chairman

Appropriated Property Tax Credits
07-01-2025-01-05

Whereas, The State of Iowa has appropriated funding for property tax credits at less than 100% for the property taxes for the 2025-2026 FY.

Now Therefore Be It Resolved that Winnebago County will allow tax credits as per state funding reimbursement for property taxes payable for the 2025-2026 FY.

Voting aye: Jensuold, Durby, Smith

Voting nay: _____

The Resolution is adopted this 1st day of July 2025.

Attest: Karla Weiss
Karla Weiss, Auditor

Susan Smith
Susan Smith, Chairman

The following claims were approved and ordered to be paid:

Ahlers & Cooney PC	Services	\$490.00
Alliant Energy	Utilities	\$500.00
Amazon Capital Services	Supplies	\$197.91
Bernau & Sons Inc	Supplies	\$6,314.15
Calhoun-Burns and Assoc Inc	Services	\$1,339.00
Cintas Corp	Supplies	\$193.04
City of Forest City	Utilities	\$364.44
David Osborne	Rent	\$550.00
Diamond Mowers Inc	Parts	\$580.64
Duncan Heights Inc	Services	\$495.00
Farus Contracting LLC	Rent	\$550.00
Fidelity Security Life	Services	\$798.95
Forest City Post Office	Postage	\$930.00
Heiman Inc	Services	\$1,378.00
Jaclyn Koeppen	Mileage	\$99.40
Jamie Lamont	Services	\$200.00
Lake Mills Seed House	Supplies	\$1,330.00
Lyles Sales & Service	Supplies	\$37.82
Mail Services	Services	\$478.96
NIACC	Education	\$10.00
Palo Alto Co Auditor	Services	\$4,874.04
R/T Sand & Gravel LLC	Gravel	\$65,000.00
Schumacher Elevator Co	Services	\$19,740.00
Shanna Eastvold	Mileage	\$218.82
US Bank Voyager	Fuel	\$1,132.21
Willson & Pechacek PLC	Services	\$2,325.00
Youth & Shelter Services Inc	Services	\$1,446.15

On a motion by Durby and seconded by Jensvold the Supervisors moved to approve the Payroll claims. All voted aye. Motion carried.

The following Manure Management plan was received by the Auditor's office; Summit Pork #65871, Winnebago County, Iowa.

The session was adjourned until 9:00 A.M. July 8, 2025.

Susan Smith, Chairperson

Attest: _____
Karla Weiss, Auditor