

OFFICIAL NOTICE

The Des Moines County Board of Supervisors will hold a regular session on **Tuesday, April 18th, 2023** at 9:00 A.M. in the public meeting room at the Des Moines County Courthouse.

8:30 AM -Work Session: Board of Supervisors: Review of Weekly Business

PUBLIC NOTICE – the meeting can be viewed by live stream at www.dmcountry.com/youtube. Anyone with questions during the meeting may email the Board of Supervisors at board@dmcountry.com OR call 319-753-8203, Ext 4

TENTATIVE AGENDA:

1. Pledge of Allegiance
2. Changes to Tentative Agenda
3. Meet with Department Heads / Elected Officials
4. Correspondence
5. Discussion / Vote:
 - A. Public Hearing and Resolution #2023-021 Approving FY2023-2024 County Budget
 - B. Cost Advisory Services, Inc. Contract
 - C. Class C Liquor License – Barn on the Ridge – 05/20/2023
 - D. Accounts Payable Claims
 - E. Payroll Reimbursement Claims
 - F. Personnel Actions
 1. County Attorney (1)
 2. Conservation (1)
 - G. Reports:
 1. Dewey Byar Trust Report, Qtr 1 2023
 - H. Minutes for Regular Meeting on April 11th, 2023
6. Other Business
7. Future Agenda Items
8. Committee Reports
9. Public Input
10. Adjournment

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: DES MOINES COUNTY County Number: 29

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 4/18/2023 Meeting Time: 09:00 AM Meeting Location: Courthouse, 2nd floor board room, 513 N Main, Burlington

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request. County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
www.dmcouny.com

County Telephone Number
(319) 753-8274

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	15,259,676	14,549,983	15,032,097	0.75
Less: Uncollected Delinquent Taxes - Levy Year	2	4,495	4,765	4,765	
Less: Credits to Taxpayers	3	750,284	1,140,945	1,201,584	
Net Current Property Taxes	4	14,504,897	13,404,273	13,825,748	
Delinquent Property Tax Revenue	5	5,220	5,220	2,553	
Penalties, Interest & Costs on Taxes	6	87,250	87,250	142,686	
Other County Taxes/TIF Tax Revenues	7	2,694,309	2,772,705	3,535,566	-12.70
Intergovernmental	8	5,893,264	5,955,674	10,585,757	
Licenses & Permits	9	49,235	49,235	69,443	
Charges for Service	10	920,590	926,227	1,027,154	
Use of Money & Property	11	301,370	463,792	238,956	
Miscellaneous	12	319,174	596,099	441,428	
Subtotal Revenues	13	24,775,309	24,260,475	29,869,291	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	3,829,250	3,741,662	3,200,872	
Operating Transfers In	15	3,117,958	3,036,967	2,728,134	
Proceeds of Fixed Asset Sales	16	15,000	15,000	58,615	
Total Revenues & Other Sources	17	31,737,517	31,054,104	35,856,912	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	9,779,017	9,506,143	8,742,270	5.76
Physical Health and Social Services	19	1,815,830	1,600,098	1,296,918	18.33
Mental Health, ID & DD	20	0	0	1,270,075	
County Environment and Education	21	1,513,772	1,404,859	1,366,004	5.27
Roads & Transportation	22	6,941,680	6,444,610	5,819,190	9.22
Government Services to Residents	23	1,033,196	1,069,610	1,053,589	-0.97
Administration	24	7,215,816	6,009,797	3,845,760	36.98
Nonprogram Current	25	0	0	0	
Debt Service	26	3,884,009	3,680,718	3,362,201	7.48
Capital Projects	27	2,223,347	4,194,000	3,637,441	-21.82
Subtotal Expenditures	28	34,406,667	33,909,835	30,393,448	
Other Financing Uses:					
Operating Transfers Out	29	3,117,958	3,036,967	2,728,134	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	37,524,625	36,946,802	33,121,582	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-5,787,108	-5,892,698	2,735,330	
Beginning Fund Balance - July 1,	33	14,568,401	20,461,099	17,725,769	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,671,853	5,989,587	15,252,865	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	2,466,553	0	703,929	
Fund Balance - Unassigned	39	1,642,887	8,578,814	4,504,305	
Total Ending Fund Balance - June 30,	40	8,781,293	14,568,401	20,461,099	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:					
	12,785,789				
Rural Only Levies*:		Urban Areas:			
	2,473,887				
Special District Levies*:		Rural Areas:			
	0				
TIF Tax Revenues:		Any special district tax rates not included.			
	0				
Utility Replacement Excise Tax:					
	554,396				

Explanation of any significant items in the budget or additional virtual meeting information:

Dewey Byar Trust created a savings of \$0.02 per thousand of taxable value.

Fiscal Year July 1, 2023 - June 30, 2024
County Name: DES MOINES COUNTY County Number: 29

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 3/28/2023 Meeting Time: 09:00 AM Meeting Location: Courthouse, 2nd floor meeting room, 513 N Main, Burlington
Contact Person: Cheryl McVey Contact Phone Number: (319) 753-8274

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
www.dmcountry.com

County Telephone Number
(319) 753-8274

		Current Year Certified Property Tax FY 2022/2023	Budget Year Effective Property Tax FY 2023/2024	Budget Year Proposed Maximum Property Tax FY 2023/2024	Proposed Percentage Change
Taxable Valuations-General Services	1	1,752,770,841	1,899,660,917	1,899,660,917	
Requested Tax Dollars-General Basic	2	6,134,697		6,838,779	
Requested Tax Dollars-General Supplemental	3	2,506,462		3,191,430	
Requested Tax Dollars-General Services Total	4	8,641,159	8,641,159	10,030,209	16.07
Estimated Tax Rate-General Services	5	4.93000	4.54879	5.28000	
Taxable Valuations-Rural Services	6	715,349,390	725,014,947	725,014,947	
Requested Tax Dollars-Rural Basic	7	2,582,411		2,617,304	
Requested Tax Dollars-Rural Supplemental	8				
Requested Tax Dollars-Rural Services Total	9	2,582,411	2,582,411	2,617,304	1.35
Estimated Tax Rate-Rural Services	10	3.61000	3.56187	3.61000	

Explanation of increases in the budget:

Possible loss of value due to pending litigation, an ex post facto decrease in the residential rollback, and a significant increase in TIF increment values.

If applicable, the above notice is also available online at:

www.desmoinescounty.com

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.

Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022	
Taxes Levied on Property	1	9,742,038	2,473,887		3,043,751		15,259,676	14,549,983	15,032,097	1
Less: Uncollected Delinquent Taxes - Levy Year	2	2,708	682		1,105		4,495	4,765	4,765	2
Less: Credits to Taxpayers	3	450,534	108,404		191,346		750,284	1,140,945	1,201,584	3
Net Current Property Taxes	4	9,288,796	2,364,801		2,851,300		14,504,897	13,404,273	13,825,748	4
Delinquent Property Tax Revenue	5	2,520	700		2,000		5,220	5,220	2,553	5
Penalties, Interest & Costs on Taxes	6	87,250					87,250	87,250	142,686	6
Other County Taxes/TIF Tax Revenues	7	1,168,434	1,426,417	0	99,458	0	2,694,309	2,772,705	3,535,566	7
Intergovernmental	8	2,148,279	3,495,612	0	249,373	0	5,893,264	5,955,674	10,585,757	8
Licenses & Permits	9	34,235	15,000	0	0	0	49,235	49,235	69,443	9
Charges for Service	10	914,590	6,000	0	0	0	920,590	926,227	1,027,154	10
Use of Money & Property	11	301,368	2	0	0	0	301,370	263,792	238,956	11
Miscellaneous	12	280,500	38,674	0	0	0	319,174	596,099	441,428	12
Subtotal Revenues	13	14,225,972	7,347,206	0	3,202,131	0	24,775,309	24,260,475	29,869,291	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	3,829,250	0	0	0	0	3,829,250	3,741,662	3,200,872	14
Operating Transfers In	15	619,626	2,498,332	0	0	0	3,117,958	3,036,967	2,728,134	15
Proceeds of Fixed Asset Sales	16	15,000	0	0	0	0	15,000	15,000	58,615	16
Total Revenues & Other Sources	17	18,689,848	9,845,538	0	3,202,131	0	31,737,517	31,054,104	35,856,912	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	9,577,730	201,287			0	9,779,017	9,506,143	8,742,270	18
Physical Health and Social Services	19	1,815,830	0			0	1,815,830	1,600,098	1,296,918	19
Mental Health, ID & DD	20	0	0			0	0	0	1,270,075	20
County Environment and Education	21	1,094,684	419,088			0	1,513,772	1,404,859	1,366,004	21
Roads & Transportation	22	0	6,941,680			0	6,941,680	6,444,610	5,819,190	22
Government Services to Residents	23	1,026,706	6,490			0	1,033,196	1,069,610	1,053,589	23
Administration	24	7,215,816	0			0	7,215,816	6,009,797	3,845,760	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	0		3,884,009	0	3,884,009	3,680,718	3,362,201	26
Capital Projects	27	1,308,347	915,000	0		0	2,223,347	4,194,000	3,637,441	27
Subtotal Expenditures	28	22,039,113	8,483,545	0	3,884,009	0	34,406,667	33,909,835	30,393,448	28
Other Financing Uses:										
Operating Transfers Out	29	940,194	2,177,764	0	0	0	3,117,958	3,036,967	2,728,134	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	22,979,307	10,661,309	0	3,884,009	0	37,524,625	36,946,802	33,121,582	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-4,289,459	-815,771	0	-681,878	0	-5,787,108	-5,892,698	2,735,330	32
Beginning Fund Balance - July 1, 2023	33	9,208,032	3,477,408	0	1,882,961	0	14,568,401	20,461,099	17,725,769	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	809,133	2,661,637	0	1,201,083	0	4,671,853	5,989,587	15,252,865	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	2,466,553	0	0	0	0	2,466,553	0	703,929	38
Fund Balance - Unassigned	39	1,642,887	0	0	0	0	1,642,887	8,578,814	4,504,305	39
Total Ending Fund Balance - June 30,	40	4,918,573	2,661,637	0	1,201,083	0	8,781,293	14,568,401	20,461,099	40

Proposed tax rate per \$1,000 valuation for County purposes: 6.81871 urban areas; 10.42871 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2023 - June 30, 2024

County Number: 29 County Name: DES MOINES COUNTY Date Adopted: (entered upon adoption)

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.

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.

Budget Basis

CASH

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		1,899,660,917		1,839,387,123	
General Basic	2	6,838,779		3.60000		6,621,794
+ Cemetery (Pioneer - 331.424B)	3	31,050		0.01635		30,074
= Total for General Basic	4	6,869,829				6,651,868
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	3,191,430		1.68000		3,090,170
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	1,405,024				1,360,448
Debt Service (from Form 703 col. I Countywide total)	9	3,135,509	2,059,637,468	1.52236	1,999,363,674	3,043,751
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	13,196,768		6.81871		12,785,789
B. All Rural Services Only Levies:	13		725,014,947		685,287,367	
Rural Services Basic	14	2,617,304		3.61000		2,473,887
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,617,304		3.61000		2,473,887
Subtotal Countywide/All Rural Services (A + B)	21	15,814,072		10.42871		15,259,676
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	15,814,072				15,259,676

Compensation Schedule for FY 2023/2024

Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	130,551.89		
Auditor	81,391.64	1	The Hawk Eye
Recorder	80,106.79	2	Des Moines County News
Treasurer	80,634.2	3	Mediapolis News
Sheriff	123,545.11	4	Burlington Beacon
Supervisors	41,356.82	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

(Board Chairperson)

(Date)

(County Auditor)

(Date)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification)

(Date)

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	RECORD KEY		UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
		1			0		0
		2			0		0
		3			0		0
		4			0		0
		5			0		0
		6			0		0
		7			0		0
		8			0		0
		9			0		0
		10			0		0
		11			0		0
		12			0		0
		13			0		0
		14			0		0
		15			0		0
		16			0		0
		17			0		0
		18			0		0
		19			0		0
		20			0		0
		21			0		0
		22			0		0
		23			0		0
		24			0		0
		25			0		0
		26			0		0
		27			0		0
		28			0		0
		29			0		0
		30	0	0		0	0

REVENUES DETAIL

County Name: DES MOINES COUNTY

County No: 29

		GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	
TAXED LEVIED ON PROPERTY	1	6,651,868	3,090,170		2,473,887	0		0		3,043,751		15,259,676	14,549,983	15,032,097	1
Less: Uncoll: Del. Taxes Levy Year	2	2,045	663		682					1,105		4,495	4,765	4,765	2
Less: Credits to Taxpayers	3	333,656	116,878		108,404					191,346		750,284	1,140,945	1,201,584	3
1000 Net Current Property Taxes	4	6,316,167	2,972,629		2,364,801	0		0		2,851,300		14,504,897	13,404,273	13,825,748	4
1010 Delinq. Property Tax Revenue	5	1,775	745		700	0		0		2,000		5,220	5,220	2,553	5
11XX Penalties, Int, & Costs on Taxes	6	87,250										87,250	87,250	142,686	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	15,500	3,713		8,000					7,700		34,913	35,138	36,134	7
13XX Voter Approved Local Option Taxes	8	610,000			375,000		900,000					1,885,000	1,937,444	2,697,286	8
14XX Gambling Taxes	9	220,000										220,000	241,000	254,652	9
15XX TIF Tax Revenues	10											0	0	0	10
16XX Utility Tax Replacement Excise Taxes	11	217,961	101,260		143,417	0		0		91,758		554,396	559,123	547,494	11
17XX Taxes Collected for Other Governments	11B											0	0	0	11B
Subtotal	12	1,063,461	104,973	0	526,417	0	900,000	0	0	99,458	0	2,694,309	2,772,705	3,535,566	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	5,000					3,338,880					3,343,880	3,287,741	3,587,786	13
21XX State Replacements Against Levied Taxes	14	333,656	116,878		108,404					191,346		750,284	859,797	880,941	14
22XX Other State Tax Replacements	15	101,302	40,898		42,328					58,027		242,555	281,148	320,643	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	352,967		500								353,467	369,085	4,061,060	16
25XX Contributions from Other Intergovernmental Units	17	461,407	23,000	469,876								954,283	926,202	1,377,988	17
26XX, 27XX State Grants and Entitlements	18	237,795					1,000					238,795	221,701	345,261	18
28XX Federal Grants and Entitlements	19	5,000										5,000	5,000	4,394	19
29XX Payments in Lieu of Taxes	20						5,000					5,000	5,000	7,684	20
Subtotal (lines 13 - 20)	21	1,497,127	180,776	470,376	150,732	0	3,344,880	0	0	249,373	0	5,893,264	5,955,674	10,585,757	21
3XXX Licenses & Permits	22	34,235					15,000					49,235	49,235	69,443	22
4XXX, 5XXX Charges for Service	23	757,470		157,120				6,000				920,590	926,227	1,027,154	23
6XXX Use of Money & Property	24	141,252		160,116				2				301,370	463,792	238,956	24
8XXX Miscellaneous	25	168,350	20,000	92,150			23,000	15,674				319,174	596,099	441,428	25
Total Revenues	26	10,067,087	3,279,123	879,762	3,042,650	0	4,282,880	21,676	0	3,202,131	0	24,775,309	24,260,475	29,869,291	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27			619,626			320,568					940,194	888,236	430,327	27
9020 From Rural Services Basic	28						2,177,764					2,177,764	2,148,731	2,141,913	28
90xx From Other Budgetary Funds	29											0	0	155,894	29
Subtotal (lines 27- 29)	30	0	0	619,626	0	0	2,498,332	0	0	0	0	3,117,958	3,036,967	2,728,134	30
91XX Proceeds/Gen Long-Term Debt	31		2,520,903	1,308,347								3,829,250	3,741,662	3,200,872	31
92XX Proceeds/Gen Capital Asset Sales	32	15,000										15,000	15,000	58,615	32
Total Revenues and Other Sources	33	10,082,087	5,800,026	2,807,735	3,042,650	0	6,781,212	21,676	0	3,202,131	0	31,737,517	31,054,104	35,856,912	33
Beginning Fund Balance - July 1, NaN	34	7,560,788	470,716	1,176,528	1,192,248		2,195,680	89,480		1,882,961		14,568,401	20,461,099	17,725,769	34
Total Resources	35	17,642,875	6,270,742	3,984,263	4,234,898	0	8,976,892	111,156	0	5,085,092	0	46,305,918	51,515,203	53,582,681	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0	0		0		0	-281,148	-320,643	36

SERVICE AREA 1**PUBLIC SAFETY AND LEGAL SERVICES**

County Name: DES MOINES COUNTY

County No: 29

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	1,339,683	478,883	8,000	201,287					2,027,853	1,884,511	1,836,898	1
1010 - Investigations	2	270,572	102,265	1,800						374,637	363,004	318,605	2
1020 - Unified Law Enforcement	3									0	0	0	3
1030 - Contract Law Enforcement	4	2,000	323							2,323	2,329	277	4
1040 - Law Enforcement Communications	5	3,000								3,000	3,000	4,505	5
1050 - Adult Correctional Services	6	2,206,311	716,591	33,150						2,956,052	3,000,100	2,726,989	6
1060 - Administration	7	663,184	252,617							915,801	896,430	865,568	7
Subtotal	8	4,484,750	1,550,679	42,950	201,287	0	0	0	0	6,279,666	6,149,374	5,752,842	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	1,003,884	377,637	37,500						1,419,021	1,365,710	1,218,491	9
1110 - Medical Examiner	10	242,600								242,600	242,600	195,388	10
1120 - Child Support Recovery	11									0	0	0	11
Subtotal	12	1,246,484	377,637	37,500	0	0	0	0	0	1,661,621	1,608,310	1,413,879	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13									0	0	0	13
1210 - Emergency Management	14		1,380,130							1,380,130	1,290,859	1,273,933	14
1220 - Fire Protection & Rescue Services	15									0	0	0	15
1230 - E911 Service Board	16									0	0	0	16
Subtotal	17	0	1,380,130	0	0	0	0	0	0	1,380,130	1,290,859	1,273,933	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18		7,200							7,200	7,200	7,620	18
1410 - Research & Other Assistance	19									0	0	0	19
1420 - Bailiff Services	20									0	0	0	20
Subtotal	21	0	7,200	0	0	0	0	0	0	7,200	7,200	7,620	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22									0	0	0	22
1510 - (Reserved)	23												23
1520 - Detention Services	24		400,000							400,000	400,000	230,224	24
1530 - Court Costs	25		26,400							26,400	26,400	39,877	25
1540 - Service of Civil Papers	26									0	0	0	26
Subtotal	27	0	426,400	0	0	0	0	0	0	426,400	426,400	270,101	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28									0	0	0	28
1610 - Juvenile Representation Services	29									0	0	0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		24,000							24,000	24,000	23,895	30
Subtotal	31	0	24,000	0	0	0	0	0	0	24,000	24,000	23,895	31
Total - Public Safety & Legal Services	32	5,731,234	3,766,046	80,450	201,287	0	0	0	0	9,779,017	9,506,143	8,742,270	32

SERVICE AREA 3**PHYSICAL HEALTH & SOCIAL SERVICES**

County Name: DES MOINES COUNTY

County No: 29

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	468,123	213,014							681,137	700,843	551,675	1
3010 - Communicable Disease Prevention & Control Services	2	25,400								25,400	25,400	20,426	2
3020 - Environmental Health	3	102,100								102,100	102,100	80,734	3
3040 - Health Administration	4	236,252	92,224							328,476	333,538	346,186	4
3050 - Support of Hospitals	5									0	0	0	5
Subtotal	6	831,875	305,238	0	0	0	0	0	0	1,137,113	1,161,881	999,021	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	246,396								246,396	261,624	152,353	7
3110 - General Welfare Services	8	51,400								51,400	51,400	25,035	8
3120 - Care in County Care Facility	9									0	0	0	9
Subtotal	10	297,796	0	0	0	0	0	0	0	297,796	313,024	177,388	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	51,259	26,612							77,871	77,143	61,396	11
3210 - General Services to Veterans	12	33,050								33,050	33,050	20,231	12
Subtotal	13	84,309	26,612	0	0	0	0	0	0	110,921	110,193	81,627	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14									0	0	0	14
3310 - Family Protective Services	15									0	0	0	15
3320 - Services for Disabled Children	16									0	0	0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18									0	0	0	18
3410 - Other Social Services	19	15,000								15,000	15,000	38,882	19
3420 - Social Services Business Operations	20									0	0	0	20
Subtotal	21	15,000	0	0	0	0	0	0	0	15,000	15,000	38,882	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22									0	0	0	22
3510 - Preventive Services	23									0	0	0	23
3520 - Opioid Litigation Settlement	24			255,000						255,000	0	0	24
Subtotal	25	0	0	255,000	0	0	0	0	0	255,000	0	0	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	1,228,980	331,850	255,000	0	0	0	0	0	1,815,830	1,600,098	1,296,918	26

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: DES MOINES COUNTY

County No: 29

TOTALS			
		Actual 2021/2022	
SERVICES TO PERSONS WITH:			
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS			
400X - Information & Education Services	1	0	1
402X - Coordination Services	2	64,027	2
403X- Personal & Environ. Sprt	3	0	3
404X-Treatment Services	4	0	4
405X-Vocational & Day Services	5	0	5
406X-Lic/Cert. Living Arrangements	6	0	6
407X - Inst/Hospital & Commit Services	7	0	7
Subtotal	8	64,027	8
42XX - INTELLECTUAL DISABILITY			
420X - Information & Education Services	9	0	9
422X - Coordination Services	10	0	10
423X- Personal & Environ. Sprt	11	0	11
424X-Treatment Services	12	0	12
425X-Vocational & Day Services	13	0	13
426X-Lic/Cert. Living Arrangements	14	0	14
427X - Inst/Hospital & Commit Services	15	0	15
Subtotal	16	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES			
430X - Information & Education Services	17	0	17
432X - Coordination Services	18	0	18
433X- Personal & Environ. Sprt	19	0	19
434X-Treatment Services	20	0	20
435X-Vocational & Day Services	21	0	21
436X-Lic/Cert. Living Arrangements	22	0	22
437X - Inst/Hospital & Commit Services	23	0	23
Subtotal	24	0	24
44XX - GENERAL ADMINISTRATION			
4411-Direct Administration	25	119,417	25
4412-Purchased Administration	26	0	26
4413-Distrib to Regional Fiscal Agent	27	939,725	27
Subtotal	28	1,059,142	28
45XX - COUNTY PRVD CASE MGMT			
Subtotal	29	0	29
46XX - COUNTY PRVD SERVICES			
Subtotal	30	146,906	30
47XX - BRAIN INJURY			
470X - Information & Education Services	31	0	31
472X - Coordination Services	32	0	32
473X- Personal & Environ. Sprt	33	0	33
474X-Treatment Services	34	0	34
475X-Vocational & Day Services	35	0	35
476X-Lic/Cert. Living Arrangements	36	0	36
477X - Inst/Hospital & Commit Services	37	0	37
Subtotal	38	0	38
Total - Mental Health, ID & DD	39	1,270,075	39

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: DES MOINES COUNTY

County No: 29

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1									0	0	0	1
6010 - Weed Eradication	2				35,000					35,000	32,000	27,340	2
6020 - Solid Waste Disposal	3				166,000					166,000	150,000	143,011	3
6030 - Environmental Restoration	4									0	0	0	4
Subtotal	5	0	0	0	201,000	0	0	0	0	201,000	182,000	170,351	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6		48,907	147,109						196,016	192,954	191,503	6
6110 - Maintenance & Operations	7		101,147	427,064						528,211	509,887	540,290	7
6120 - Recreation & Environmental Educ.	8		43,776	109,181						152,957	147,730	160,705	8
Subtotal	9	0	193,830	683,354	0	0	0	0	0	877,184	850,571	892,498	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10									0	0	0	10
6210 - Animal Bounties & State Apiarist Expenses	11									0	0	0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	0	0	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	5,000			57,000					62,000	61,663	62,934	13
6310 - Housing Rehabilitation & Develop.	14									0	0	0	14
6320 - Community Economic Development	15	132,500								132,500	77,500	20,000	15
Subtotal	16	137,500	0	0	57,000	0	0	0	0	194,500	139,163	82,934	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				161,088					161,088	158,125	155,221	17
6410 - Historic Preservation	18									0	0	0	18
6420 - Fair & 4-H Clubs	19									0	0	0	19
6430 - Fairgrounds	20	80,000								80,000	75,000	65,000	20
6440 - Memorial Halls	21									0	0	0	21
6450 - Other Educational Services	22									0	0	0	22
Subtotal	23	80,000	0	0	161,088	0	0	0	0	241,088	233,125	220,221	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0	0	0	24
6510 - Buildings	25									0	0	0	25
6520 - Equipment	26									0	0	0	26
6530 - Public Facilities	27									0	0	0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	217,500	193,830	683,354	419,088	0	0	0	0	1,513,772	1,404,859	1,366,004	29

SERVICE AREA 7**ROADS & TRANSPORTATION**

County Name: DES MOINES COUNTY

County No: 29

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						320,420			320,420	311,870	283,751	1
7010 - Engineering	2						547,640			547,640	546,848	523,023	2
Subtotal	3	0	0	0	0	0	868,060	0	0	868,060	858,718	806,774	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						309,650			309,650	335,850	175,693	4
7110 - Roads	5				262,000		2,683,600			2,945,600	2,947,237	2,661,158	5
7120 - Snow & Ice Control	6						360,750			360,750	331,380	329,426	6
7130 - Traffic Controls	7						304,225			304,225	149,025	264,695	7
7140 - Road Clearing	8						177,175			177,175	169,775	124,748	8
Subtotal	9	0	0	0	262,000	0	3,835,400	0	0	4,097,400	3,933,267	3,555,720	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						760,000			760,000	640,000	446,525	10
7210 - Equipment Operations	11						830,500			830,500	853,480	733,053	11
7220 - Tools, Materials & Supplies	12						44,000			44,000	44,000	21,980	12
7230 - Real Estate & Buildings	13						317,950			317,950	91,375	231,368	13
Subtotal	14	0	0	0	0	0	1,952,450	0	0	1,952,450	1,628,855	1,432,926	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15				23,770					23,770	23,770	23,770	15
7310 - Ground Transportation	16									0	0	0	16
Subtotal	17	0	0	0	23,770	0	0	0	0	23,770	23,770	23,770	17
Total - Roads & Transportation	18	0	0	0	285,770	0	6,655,910	0	0	6,941,680	6,444,610	5,819,190	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: DES MOINES COUNTY

County No: 29

		GENERAL FUND		SPECIAL REVENUE FUNDS							TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent		Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	155,692	26,768								182,460	247,522	269,229
8010 - Local Elections	2										0	0	26,121
8020 - Township Officials	3				490						490	490	921
Subtotal	4	155,692	26,768	0	490	0	0	0	0		182,950	248,012	296,271
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	340,626	158,190								498,816	487,806	452,926
8101 - Driver Licenses Services	6										0	0	0
8110 - Recording of Public Documents	7	239,380	106,050					6,000			351,430	333,792	304,392
Subtotal	8	580,006	264,240	0	0	0	0	6,000	0		850,246	821,598	757,318
Total - Government Services to Residents	9	735,698	291,008	0	490	0	0	6,000	0		1,033,196	1,069,610	1,053,589

SERVICE AREA 9

ADMINISTRATION

County Name: DES MOINES COUNTY

County No: 29

		GENERAL FUND		SPECIAL REVENUE FUNDS							TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent		Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	3,562,352	41,658	5,000							3,609,010	2,561,949	1,303,843
9010 - Administrative Management Services	2	303,007	129,816								432,823	385,852	290,989
9020 - Treasury Management Services	3	280,006	110,503								390,509	382,966	356,755
9030 - Other Policy & Administration	4										0	0	0
9040 - Reimbursable MHDS Direct Expenses	5			370,744							370,744	374,895	
Subtotal	6	4,145,365	281,977	375,744	0	0	0	0	0		4,803,086	3,705,662	1,951,587
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	679,672	110,255	102,416							892,343	879,938	741,722
9110 - Information Tech Services	8	507,238	132,625								639,863	600,773	452,978
9120 - GIS Systems	9			283,524							283,524	241,424	200,578
Subtotal	10	1,186,910	242,880	385,940	0	0	0	0	0		1,815,730	1,722,135	1,395,278
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		585,000								585,000	570,000	487,128
9210 - Safety of Workplace	12										0	0	0
9220 - Fidelity of Public Officers	13										0	0	0
9230 - Unemployment Compensation	14		12,000								12,000	12,000	11,767
Subtotal	15	0	597,000	0	0	0	0	0	0		597,000	582,000	498,895
Total - Administration	16	5,332,275	1,121,857	761,684	0	0	0	0	0		7,215,816	6,009,797	3,845,760

SERVICE AREA 0**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

County Name: DES MOINES COUNTY

County No: 29

		GENERAL FUND			SPECIAL REVENUE FUNDS								TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	1											0		0	1	
0020 - Interest on Short-Term Debt	2											0		0	2	
0030 - Other Nonprogram Current	3											0		0	3	
0040 - Other County Enterprises	4											0		0	4	
Total - Nonprogram Current	5	0	0	0	0	0	0	0			0	0	0	0	5	
LONG-TERM DEBT SERVICE																
0100 - Principal	6									3,871,009		3,871,009	3,664,896	3,358,491	6	
0110 - Interest and Fiscal Charges	7									13,000		13,000	15,822	3,710	7	
Total Long-term Debt Service	8	0	0	0	0	0	0	0		3,884,009	0	3,884,009	3,680,718	3,362,201	8	
CAPITAL PROJECTS																
0200 - Roadway Construction	9						915,000					915,000	3,000,000	2,438,245	9	
0210 - Conservation Land Acquisition & Dev.	10											0	0	21,447	10	
0220 - Other Capital Projects	11			1,308,347								1,308,347	1,194,000	1,177,749	11	
Total Capital Projects	12	0	0	1,308,347	0	0	915,000	0	0		0	2,223,347	4,194,000	3,637,441	12	
EXPENDITURES SUMMARY																
Total Public Safety and Legal Services	13	5,731,234	3,766,046	80,450	201,287	0	0	0			0	9,779,017	9,506,143	8,742,270	13	
Total Physical Health and Social Services	14	1,228,980	331,850	255,000	0	0	0	0			0	1,815,830	1,600,098	1,296,918	14	
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0			0	0	0	1,270,075	15	
Total County Environment and Education	16	217,500	193,830	683,354	419,088	0	0	0			0	1,513,772	1,404,859	1,366,004	16	
Total Roads & Transportation	17	0	0	0	285,770	0	6,655,910	0			0	6,941,680	6,444,610	5,819,190	17	
Total Government Services to Residents	18	735,698	291,008	0	490	0	0	6,000			0	1,033,196	1,069,610	1,053,589	18	
Total Administration	19	5,332,275	1,121,857	761,684	0	0	0	0			0	7,215,816	6,009,797	3,845,760	19	
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	0	0	20	
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		3,884,009	0	3,884,009	3,680,718	3,362,201	21	
Total Capital Projects	22	0	0	1,308,347	0	0	915,000	0	0		0	2,223,347	4,194,000	3,637,441	22	
Total - All Expenditures	23	13,245,687	5,704,591	3,088,835	906,635	0	7,570,910	6,000	0	3,884,009	0	34,406,667	33,909,835	30,393,448	23	
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
To General Supplemental	24											0		0	24	
To Rural Services Supplemental	25											0		0	25	
To Secondary Roads	26				2,177,764							2,177,764	2,148,731	2,441,023	26	
To Other Budgetary Funds	27	940,194										940,194	888,236	287,111	27	
Total Operating Transfers Out	28	940,194	0	0	2,177,764	0	0	0	0	0	0	3,117,958	3,036,967	2,728,134	28	
REFUNDED DEBT/PAYMENTS TO ESCROW																
Increase (Decrease) In Reserves	30											0		0	29	
Fund Balance - Nonspendable	31											0		0	30	
Fund Balance - Restricted	32		566,151	242,982	1,150,499		1,405,982	105,156		1,201,083		4,671,853	5,989,587	15,252,865	32	
Fund Balance - Committed	33											0		0	33	
Fund Balance - Assigned	34	1,814,107		652,446								2,466,553		703,929	34	
Fund Balance - Unassigned	35	1,642,887	0	0	0	0	0	0	0	0	0	1,642,887	8,578,814	4,504,305	35	
Total Ending Fund Balance - June 30,	36	3,456,994	566,151	895,428	1,150,499	0	1,405,982	105,156	0	1,201,083	0	8,781,293	14,568,401	20,461,099	36	
Total Requirements	37	17,642,875	6,270,742	3,984,263	4,234,898	0	8,976,892	111,156	0	5,085,092	0	46,305,918	51,515,203	53,582,681	37	

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service									
Project Name		Amount of Issue	Debt Resolution Number	Principal Due 2023/2024	Interest Due 2023/2024	Bond Registration Due 2023/2024	TOTAL OBLIGATION Due 2023/2024	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Insurance/Capital Project FY24 Series 2023	1	3,913,663	2023-017	3,913,663	5,000	8,000	3,926,663	791,154	3,135,509
	2						0		0
	3						0		0
	4						0		0
	5						0		0
	6						0		0
	7						0		0
	8						0		0
	9						0		0
	10						0		0
	11						0		0
	12						0		0
	13						0		0
	14						0		0
	15						0		0
	16						0		0
	17						0		0
	18						0		0
	19						0		0
	20						0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:				3,913,663	5,000	8,000	3,926,663	791,154	3,135,509
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service									
	21							0	0
	22							0	0
	23							0	0
	24							0	0
	25							0	0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:								0	0

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	3.60000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	189,966

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
City TIF's limit the amount of growth in the General fund.

RESOLUTION APPROVING FY2023-2024 BUDGET

RESOLUTION #2023-021

WHEREAS, the Des Moines County Board of Supervisors has considered the proposed FY2023-2024 county budget, and

WHEREAS, a Public Hearing concerning the proposed county budget was held this date, April 18, 2023, now

BE IT RESOLVED by the Des Moines County Board of Supervisors that the County budget FY2023-2024 as set forth in the budget summary, is hereby adopted, and the County Auditor is directed to make the necessary filing of said budget and to establish the accounting records in accordance with the attached schedules.

APPROVED this 18th day of April, 2023.

DES MOINES COUNTY BOARD OF SUPERVISORS

Shane McCampbell, Chairman

ATTEST: _____

Sara Doty, Auditor

Tom Broeker, Vice-Chairman

Jim Cary, Member

**CONTRACT TO PROVIDE
PROFESSIONAL CONSULTING SERVICES TO
DES MOINES COUNTY, IOWA**

This Contract entered into this 18th day of April, 2023, and effective immediately by and between **Cost Advisory Services, Inc.** (hereinafter called the "**Consultant**") and **Des Moines County, Iowa** (hereinafter called the "**County**") witnesseth that:

Whereas the County performs programs that it operates with outside funding, and

Whereas the County supports these programs with central services that are paid from the County's general funds, and

Whereas federal and other outside users of county central services will typically pay a fair share of these costs if supported by an appropriate cost allocation plan, and

Whereas the Consultant is staffed with personnel knowledgeable and experienced in the requirements of developing, negotiating, and implementing such governmental cost allocation plans, and

Whereas the County desires to engage the Consultant to assist in developing cost allocation plans that conform to federal and state requirements and will be approved by their representatives.

Now Therefore, the County agrees to engage the Consultant and the Consultant hereby agrees to perform the following services.

1. Scope of Services. The Consultant shall do, perform, and carry out in a good and professional manner the following services:
 - A. Develop annual central service cost allocation plans based on actual costs incurred for fiscal years 2023, 2024, and 2025 that appropriately document the various costs expended by the County to support and administer general fund and non-general fund programs. Each year's plan will contain a determination of the allowable costs of providing each supporting service in accordance with the provisions of 2 CFR Part 200. The types of services to be included in each plan shall include items such as accounting, payroll, purchasing, IT, human resources, and legal services; building occupancy costs; and other central service and centrally budgeted items such as insurance costs, dues and memberships, annual audit fees, etc. The consultant will analyze all required data, perform all cost allocation calculations, and complete each cost allocation plan in the required form to be submitted for federal and/or state approval. County staff involvement will be limited to locating and providing access to accounting, payroll, and other

financial records; answering brief questions to enable the Consultant to appropriately interpret County records; and participating in brief interviews of selected personnel to enable the Consultant to determine the appropriate methods of allocating costs across all benefited County programs.

- B. Provide copies of each year's completed cost allocation plan to the County Board of Supervisors and the County Auditor.
 - C. File each completed cost allocation plan with the central office of the Iowa Department of Health and Human Services (DHHS) and negotiate the completed cost allocation plans, as necessary, with the appropriate federal and state representatives.
 - D. Provide guidance to local representatives of DHHS in making quarterly Local Administrative Expense (LAE) claims for eligible indirect costs incurred by the County.
 - E. Monitor the status of LAE claims to ensure that the County receives all recoveries due it.
 - F. If necessary, and as requested by an in-house program at the County, compute an indirect cost rate that will provide the basis for the County to recover eligible indirect costs that are expended in support of this program.
2. Time of Performance. The services to be performed hereunder by the Consultant shall be undertaken and completed in such sequence as to assure their expeditious completion and best carry out the purposes of the Contract, as determined by the County.
3. Term of Contract. It is expressly understood and agreed that the effective date of this Contract shall be the date first written above and shall continue in full force and effect for a period of three years. It is further understood and agreed that the results of the completed cost allocation plan for any given fiscal year shall be implemented for DHHS indirect cost recovery purposes in the second succeeding fiscal year. For example, the results of the FY 2023 cost allocation plan shall be used to determine the amounts of eligible indirect cost recoveries for FY 2025.
4. Compensation. The County agrees to pay the Consultant an amount not to exceed Six Thousand Five Hundred Eighty Dollars (\$6,580.00) for each annual cost allocation plan. This amount shall include reimbursement for all expenses to be incurred by the Consultant.
5. Method of Payment. The County shall pay the amount stated in paragraph 4 above upon delivery to the Board of Supervisors of each year's completed cost allocation plan, and other schedules if so required.

6. Warranty of Benefit to County. The Consultant warrants to the County that its annual fee for preparation of each cost allocation plan shall not exceed 50 percent of the actual reimbursements that are to be obtained for the County as a direct result of preparing the cost allocation plan. In the event annual payment to the Consultant exceeds 50 percent of the related indirect cost reimbursements to the County, then the difference will be promptly refunded to the County. It is also expressly understood and agreed that should the County recover more than double the Consultant's fees in any year, then the excess recoveries will belong solely to the County and no additional fee is due to the Consultant.
7. Changes. The County may, from time to time, require changes in the scope of services to be performed by the Consultant under this Contract. Such changes that are mutually agreed upon by the County and Consultant shall be incorporated in a written amendment to this Contract.
8. Services and Materials to be Furnished by County. The Consultant shall provide guidance to the County in determining the data that is required to complete each cost allocation plan. The County agrees to respond to all reasonable requests for data in a timely manner and shall provide adequate liaison between the Consultant and other agencies of the County government.
9. Termination of Contract for Cause. If, through any cause, the Consultant shall fail to fulfill in timely and proper manner its material obligation under this Contract, the County shall thereupon have the right to terminate this Contract by giving written notice via U.S. Post Office Certified Mail – Return Receipt Requested – to the Consultant of such termination and specifying the effective date thereof postmarked at least fifteen (15) days before the effective date of such termination. Provided however, prior to termination for default, the County will provide adequate written notice to the Consultant affording it the opportunity to cure the deficiencies or to submit a specific plan to resolve the deficiencies within ten (10) days (or the period specified in the notice) after receipt of the notice. Failure to adequately cure the deficiency shall result in termination action. The Consultant shall be compensated for services satisfactorily rendered and expenses incurred through the effective date of termination hereunder.

10. Special Termination. Either party may, at its option, cancel any year of the plan preparation by giving the other party notice by June 30 of the year on which the plan will be based. For example, the County may cancel the work to be done for FY 2024 by giving the Consultant notice on or before June 30, 2024. The County may terminate this Contract at any time without cause by giving the Consultant written notice via Certified Mail. Under this provision, the Consultant shall be entitled to full compensation as specified in paragraph 4 above for any cost allocation plan for which work has already begun.
11. Termination Due to Lack of Funds. The Consultant shall have the right to terminate this contract without penalty by giving fifteen (15) days written notice to the County if adequate funds are not available from Federal Agencies or other outside users to reimburse the County.
12. Information and Reports. The Consultant shall furnish the County, upon request, with copies of all documents and other materials prepared or developed in relation with or as part of the project.
13. Records and Inspection. The Consultant shall maintain full and accurate records with respect to all matters covered under this Contract. The County shall have free access at all proper times to such records, and the right to examine and audit the same and to make transcripts therefrom, and to inspect all program data, documents, proceedings, and activities.
14. Provisions Concerning Certain Waivers. Subject to applicable law, any right or remedy that the County may have under this contract may be waived in writing by the County through a formal waiver, if in the judgment of the County, this contract, as so modified, will still conform to the terms and requirements of pertinent laws.
15. Matters to be Disregarded. The titles of the several sections, sub-sections, and paragraphs set forth in this contract are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of the provisions of this contract.
16. Completeness of Contract. This contract and any additional or supplementary document or documents incorporated herein by specific reference contain all the terms and conditions agreed upon by the parties hereto, and no other agreements, oral or otherwise, regarding the subject matter of this contract or any part thereof shall have any validity or bind any of the parties hereto.
17. County Not Obligated to Third Parties. The County and the Consultant are the only parties to this Contract and are the only parties entitled to enforce its terms. Nothing in this Contract gives, is intended to give, or shall be construed to give or provide, any right or benefit, whether directly or indirectly or otherwise, to third persons.

18. When Rights and Remedies Not Waived. In no event shall the making by the County of any payment to the Consultant constitute or be construed as a waiver by the County of any breach of covenant, or any default which may then exist on the part of the Consultant, and the making of any such payment by the County while any such breach or default exists shall in no way impair or prejudice any right or remedy available to the County with respect to such breach or default.
19. Personnel. The Consultant represents that it has, or will secure at its own expense, all personnel required to perform the services under this Contract. Such personnel shall not be employees of or have any contractual relationship with the County. All the services required hereunder shall be performed by the Consultant or under its supervision, and all personnel engaged in the work shall be fully qualified to perform such services.
20. Consultant Liability if Audited. The Consultant will assume all financial and statistical information provided to the Consultant by the County's employees or representatives is accurate and complete. The County shall be solely responsible for any disallowance of funds paid to the County under the plan resulting from inaccurate or incomplete information provided by the County. The Consultant shall provide assistance to the County in the event that an audit is undertaken of County indirect cost recoveries.
21. Applicable Law. Iowa law shall govern the terms and performance under this Contract.
22. Indemnification. Each party shall be responsible for its own acts and will be responsible for all damages, costs, fees, and expenses that arise out of the performance of this Contract, and which are due to that party's own negligence, tortious acts, and other unlawful conduct and the negligence, tortious acts, and other unlawful conduct of its respective agents, officers, and employees.
23. Delays. The Consultant shall not be liable for delays in performance that are caused in whole or in part by the County, third parties, or forces beyond its control. The period of performance shall be extended by the time period of any delays that are not the fault of the Consultant.
24. Assignment. The Consultant agrees not to assign, convey, or transfer its interest in this Contract to any other entity without the prior written consent of the County which consent shall not be unreasonably withheld. Provided, however, the Consultant may assign, convey, or transfer its interest in this Contract to an entity that succeeds to substantially all of the business of the Consultant by merger or otherwise.
25. Notices. Notices shall be effective upon receipt. Any notices, bills, invoices, or reports required by this Contract shall be sufficient if sent by either party hereto in the United States mail, postage paid, to the addresses stated below:

For the County:

Board of Supervisors
Des Moines County Courthouse
513 N Main
Burlington, IA, 52601

For the Consultant:

Cost Advisory Services, Inc.
P.O. Box 755
Johnston, Iowa 50131

IN WITNESS WHEREOF, the County and the Consultant have executed this Contract as of the date first written above.

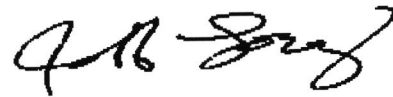
DES MOINES COUNTY, IOWA:

By: _____
(County Official)

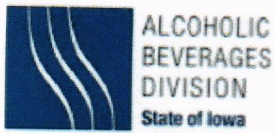
(Title)

Attest: _____

COST ADVISORY SERVICES, INC.:



By: _____
Jeff Lorenz, President



State of Iowa

Alcoholic Beverages Division

Applicant

App # 17-8865

NAME OF LEGAL ENTITY

HY-VEE, INC.

NAME OF BUSINESS(DBA)

Hy-Vee Keokuk Reception

BUSINESS

(515) 267-2949

ADDRESS OF PREMISES

14133 Irish Ridge Road

PREMISES SUITE/APT NUMBER

CITY

Burlington

COUNTY

Des Moines

ZIP

52601

MAILING ADDRESS

5820 Westown Parkway

CITY

West Des Moines

STATE

Iowa

ZIP

50266

Contact Person

NAME

Kelly Palmer

PHONE

(515) 267-2800

EMAIL

kpalmer@hy-vee.com

License Information

LICENSE NUMBER

LICENSE/PERMIT TYPE

TERM

STATUS

Class C Retail Alcohol License

5 Day

Submitted
to Local
Authority

TENTATIVE EFFECTIVE DATE

May 18, 2023

TENTATIVE EXPIRATION DATE

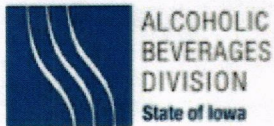
May 22, 2023

LAST DAY OF BUSINESS

SUB-PERMITS

Class C Retail Alcohol License

PRIVILEGES



State of Iowa

Alcoholic Beverages Division

Status of Business

BUSINESS TYPE

Corporation

Ownership

• Individual Owners

NAME	CITY	STATE	ZIP	POSITION	% OF OWNERSHIP	U.S. CITIZEN
Andrew Schroeder	Johnston	Iowa	50131	SVP, Accounting, Controller	0.00	Yes
Jeremy Gosch	Urbandale	Iowa	50323	CEO	0.00	Yes
Michael Jurgens	Urbandale	Iowa	50322	Executive Vice President, Secretary, Chief Counsel	0.00	Yes

Insurance Company Information

INSURANCE COMPANY

POLICY EFFECTIVE DATE

POLICY EXPIRATION DATE

EMPLOYERS MUTUAL
CASUALTY COMPANY

Sep 27, 2022

Sep 27, 2023

DRAM CANCEL DATE

OUTDOOR SERVICE EFFECTIVE
DATE

OUTDOOR SERVICE EXPIRATION
DATE

BOND EFFECTIVE DATE

TEMP TRANSFER EFFECTIVE
DATE

TEMP TRANSFER EXPIRATION
DATE

NOTICE OF DES MOINES COUNTY PERSONNEL ACTION

Name: Birgit Brissey Employee #: 0040
Title: Paralegal Department: County Attorney

STATUS CHANGES

TERMINATION

☐ Resignation ☐ Unsatisfactory Probation
☐ Discharge ☐ Death
☒ Retirement ☐ Other, Explain

Last Day Worked _____
Add Vacation Days 0 to _____
Add Sick Days 0 to _____
Add Other Days 0 to _____
Last Day Paid _____
Unpaid Days _____ Personal hrs _____

Final Termination Date _____
Final Rate of Pay _____
Permanent Address _____
City, State, Zip _____

LEAVE OF ABSENCE

☐ Maternity ☐ Educational
☐ Medical ☐ Military
☐ Other, Explain _____

Dates of Absence _____ to _____

Does the employee Want
Health Insurance Continued ☐ Yes ☐ No
Does Employee Want Life
Insurance Continued ☐ Yes ☐ No

TRANSFER

☐ Permanent ☐ Voluntary
☐ Temporary ☐ Involuntary

Previous Title _____
Previous Dept _____
New Job Title _____
New Dept _____
Previous Rate hourly New Rate _____
Effective Transfer Date _____

LAY OFF

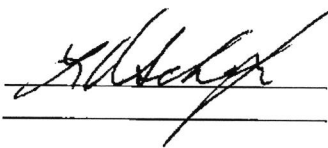
Does the employee Want
Health Insurance Continued ☐ Yes ☐ No
Does Employee Want Life
Insurance Continued ☐ Yes ☐ No
Last Day Worked _____

SALARY ADJUSTMENT

☐ Reclassification ☐ Demotion
☐ Anniversary ☐ Reduction
☐ Promotion ☐ Suspension
☐ Probationary ☐ Other, Explain _____
Retirement _____

0001-04-1100-000-10050 - Effective 4/28/23

Previous Rate _____ New Rate _____
Previous Job Title: (if changed) _____
Effective Date: _____

Authorized by:  Department: Lisa K. Schaefer Date: 3/07/23
Authorized by: _____ Department: County Attorney Date: _____

Pay Period Ending: _____ Payroll Date: _____

NOTICE OF DES MOINES COUNTY PERSONNEL ACTION

Name: Marcus Nack Employee # : _____
Title: Environmental Education Manager Department: Conservation

STATUS CHANGES

TERMINATION

☐ Resignation ☐ Unsatisfactory Probation
☐ Discharge ☐ Death
☐ Retirement ☐ Other, Explain _____

Last Day Worked _____
Add Vacation Days _____ to _____
Add Sick Days _____ to _____
Add Other Days _____ to _____
Last Day Paid _____
Unpaid Days _____ to _____

Final Termination Date _____
Final Rate of Pay _____
Permanent Address _____
City, State, Zip _____

LEAVE OF ABSENCE

☐ Maternity ☐ Educational
☐ Medical ☐ Military
☐ Other, Explain _____

Dates of Absence _____ to _____

Does the employee Want
Health Insurance Continued ☐ Yes ☐ No
Does Employee Want Life
Insurance Continued ☐ Yes ☐ No

TRANSFER

☐ Permanent ☐ Voluntary
☐ Temporary ☐ Involuntary

Previous Title _____
Previous Dept _____
New Job Title _____
New Dept _____
Previous Rate _____ New Rate _____
Effective Transfer Date _____

LAY OFF

Does the employee Want
Health Insurance Continued ☐ Yes ☐ No
Does Employee Want Life
Insurance Continued ☐ Yes ☐ No
Last Day Worked _____

SALARY ADJUSTMENT

☐ New Hire ☐ Demotion
☒ Anniversary ☐ Reduction
☐ Promotion ☐ Suspension
☐ Probationary ☐ Other, Explain _____

End of 6-month probation

Previous Rate \$48,963.44 New Rate \$50,187.52
Previous Job Title: (if changed) _____
Effective Date: April 19, 2023

Authorized by: Chris Lee Department: Conservation Date: 4/12/23
Authorized by: _____ Department: _____ Date: _____

Pay Period Ending: _____ Payroll Date: _____

221 JEFFERSON ST
BURLINGTON IA 52601



190 - 1/11 : 1023 (BD)

DES MOINES COUNTY BOARD OF SUPERVI...
513 NORTH MAIN ST
BURLINGTON IA 52601

Dewey Byar Trust U/W
Account #1200

Account Information On: 01/01/2023 to 03/31/2023

Enclosed for your information is a copy of the current accounting for the above referenced account. Should you have any questions regarding the accounting, please do not hesitate to contact us. Thank you for this opportunity to be of service.

Administrative Officer

JOHN WAGNER
221 JEFFERSON STREET
5TH FLOOR
BURLINGTON IA 52601
319-754-2250
jww@fmbanktrust.com

Total Market Value \$1,970,429.44

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The greatest compliment you can give us is a referral of a friend or family member as a perspective client. Contact us if there is somebody we should be helping. Thanks for the trust you have placed with us.

John Wagner- Senior Trust Officer

April 11, 2023

The Des Moines County Board of Supervisors met in regular session at the Court House in Burlington at 9 AM on Tuesday, April 11th, 2023, with Chairman Shane McCampbell, Vice-Chair Tom Broeker and Member Jim Cary present. This meeting was also held electronically via Webex and YouTube live streaming. Public input was available through board email or call in.

Unless otherwise noted, all motions passed unanimously. The Pledge of Allegiance was conducted.

Meeting with Department Heads: Safety Director Angela Vaughan was present. She would like to remind the public that Spring is here and there is a lot of road construction going on. Please slow down and drive safe. Assistant County Attorney Trent Henkelvig was present for a work session. County Attorney Lisa Schaefer reported her office is busy. Sheriff Kevin Glendening reported his office has two new Deputies that will be starting the Academy May 1st. The jail population is 83. IT Director Colin Gerst reported his office is busy. He attended a meeting at the Burlington Public Library with the OCIO regarding Broadband. SEIL CDS Director Ken Hyndman stated he is working on contracts for the SEIL Region. Assistant Land Use Administrator Jarred Lassiter was in attendance for an agenda item. Conservation Director Chris Lee reported the sign ups for summer camps are listed on the Conservation website. They conducted active shooter training last week at Big Hollow and it went well. County Auditor Sara Doty reported Rural Spring Clean Up began yesterday and will run through June 10th. The Recorder's Office will be open this Saturday, April 15th, from 8:00 a.m. – 12:00 p.m. for passport needs. County Engineer Brian Carter reported the Bridgeport first mainline pour will take place tomorrow. His crews will be working on dust control. His crews are also ditching on Beaverdale Road.

No correspondence was received.

Approval of Resolution #2023-019 and Final Plat for Twin Oaks Country Estates was presented. Assistant Land Use Administrator Jarred Lassiter spoke on this and recommended approval. Cary made a motion to approve and was seconded by Broeker.

INSERT RESOLUTION #2023-019

Approval of Resolution #2023-020 to Oppose SF550 was presented. McCampbell read the Resolution. Broeker made a motion to approve and seconded by Cary.

INSERT RESOLUTION #2023-020

Approval of an Abatement Request by the City of Burlington for Parcel #16-05-453-007 was presented. Broeker made a motion to approve and seconded by Cary.

Approval of an agreement with Anderson, Larkin & Co., PC was presented. Broeker explained this is the State Auditor's for the County and their cost did not change. Broeker made a motion to approve and seconded by Cary.

Personnel Actions – Recorder – Renae Welborn, Clerk II, 24 month step increase effective 4/12/23 with a new rate of \$35,685.88 was presented. Cary made a motion to approve and was seconded by Broeker. Local Health – Morgan Jessie, Secretary, resignation effective 4/7/23. Cary made a motion to approve and was seconded by Broeker. Correctional Center – Tanner Whalen, Correctional Officer Full Time, new hire effective 4/17/23. Broeker made a motion to approve and seconded by Cary.

Reports received and filed in the Auditor's Office:
Recorder's Report of Fees Collected, March 2023
Sheriff's Monthly Report, March 2023

Cary motioned to approve the April 4th, 2023, regular meeting minutes and seconded by Broeker.

McCampbell attended a Mississippi Valley Youth Committee Meeting. Broeker attended a Safety Committee and a Grow Greater Burlington Meeting.

The meeting was adjourned at 9:37 AM.

This Board meeting is recorded. The meeting minutes and audio are posted on the county's website
www.dmcountry.com

Shane McCampbell, Chair
Attest: Sara Doty, Auditor