

MINUTES OF SIOUX COUNTY BOARD OF SUPERVISORS
MEETING HELD ON JUNE 21, 2011

- 11-06-21 1** The Board of Supervisors of Sioux County, Iowa, met pursuant to adjournment at 9:00 o'clock a.m. with Chairman Mark Sybesma presiding. Members present were Al Bloemendaal, John Degen, Arlyn Kleinwolterink, Mark Sybesma and Dennis Wright.
- 11-06-21 2** Minutes of the meeting held on June 7, 2011, were submitted and the Chairman declared them approved.
- 11-06-21 3** Coleman McAllister, Sioux County Attorney informed the Board that Judge Neary has been assigned to a case involving the Planning and Zoning Commission. The case will be reviewed on July 1. McAllister also reported that the fine imposed in the Kramer case has been received.
- 11-06-21 4** Lois Huitink, Sioux County Auditor asked the Supervisors to approve a resolution establishing fund balance policies as required by GASB 54. Motion by Wright and supported by Bloemendaal to approve Resolution 2011-18 to establish fund balance policies. Roll call on vote: Wright, Yes; Bloemendaal, Yes; Degen, Yes; Kleinwolterink, Yes; and Sybesma, Yes. Motion carried, unanimous in favor.

RESOLUTION NO. 2011-18

**Resolution of the Sioux County Board of Supervisors
Establishing Fund Balance Policies as required by GASB 54**

WHEREAS, the Governmental Accounting Standards Board ("GASB") has adopted Statement 54 ("GASB 54"), a new standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15,2010, and

WHEREAS, The Sioux County Board of Supervisors is required to implement GASB 54 requirements, and to apply such requirements to its financial statements beginning with the fiscal year 2010-2011; and

NOW THEREFORE BE IT RESOLVED THAT the Sioux County Board of Supervisors hereby adopts the following policy:

FUND BALANCE POLICY

Fund balance measures the net financial resources available to finance expenditures of future periods.

Sioux County's Unassigned General Fund Balance will be maintained to provide Sioux County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The Unassigned General Fund Balance may only be assigned by resolution of the Board of Supervisors.

Fund Balance of Sioux County may be committed for a specific source by Ordinance of the Sioux County Board of Supervisors. Amendments or modifications of the committed fund balance must also be approved by Ordinance of the Sioux County Board of Supervisors.

When it is appropriate for fund balance of funds other than the general fund to be assigned, the Board delegates that authority to the Sioux County Auditor.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications within the same fund, the order in which resources will be expended is

as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

NOW THEREFORE BE IT RESOLVED that Sioux County's financial goal is to have a sufficient balance in the general fund with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. Sioux County shall strive to maintain a yearly fund balance in the general operating fund in which the total fund balance is 25 percent of the total operating expenditures and the unassigned fund balance is 20 percent of the total operating expenditures.

The above Resolution is adopted this 21st day of June, 2011.

Attest: /s/Lois Huitink
Sioux County Auditor

/s/Mark Sybesma,
Chairman, Sioux County Board of Supervisors

11-06-21 5 Paul Clousing, Sioux Center City Administrator met with the Board to request a Waiver of Consultation Hearing in order to expedite financing a bond for the Sioux Center Event Center. Typically a consultation is held with the County, Area School and School District prior to financing of bonds; however, interest rates now are under 2%, so the city would like to move quickly. Motion by Bloemendaal and supported by Kleinwolterink to approve a waiver of consultation. Motion carried, unanimous in favor.

11-06-21 6 Discussion on the creation of a new fund to account for costs related to Courthouse capital improvements (tuck-pointing and air conditioning) was held. Motion by Degen and supported by Kleinwolterink to transfer \$200,000 from the General Basic Fund to a newly created Courthouse Capital Projects Fund. Roll call on vote: Kleinwolterink, Yes; Degen, Yes; Bloemendaal, Yes; Wright, Yes; and Sybesma, Yes. Motion carried, unanimous in favor.

RESOLUTION 2011-20

COURTHOUSE CAPITAL IMPROVEMENTS FUND TRANSFER

WHEREAS, the Sioux County Board of Supervisors desires to create a fund, in accordance to GASB54 regulations, for the purpose of Courthouse infrastructure and renovation,

WHEREAS, it is desired to make the following inter-fund operating transfer:

\$200,000 from the General Basic Fund to the Courthouse Capital Improvements Fund,

WHEREAS, said operating transfer is made in accordance with Section 331.432 Iowa Code,

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Sioux County as follows:

Section 1. The following inter-fund operating transfer is to be made effective June 21, 2011.

\$200,000 from the General Basic Fund to the Courthouse Capital Improvements Fund

Section 2. The County Auditor is directed to correct her books accordingly and to notify the County Treasurer of these inter-fund operating transfers, accompanied by a copy of this resolution and the record of its adoption.

Signed and dated this 21st day of June, 2011.

/s/Mark Sybesma, Chairman
Sioux County Board of Supervisors

ATTEST: /s/Lois Huitink
Sioux County Auditor

11-06-21 7 Discussion was held on the air conditioner replacement at the Courthouse. A test well is being dug today to help determine the cost of digging wells for a geothermal option. Motion by Kleinwolterink and supported by Degen to set July 12, 2011, at 10:00 a.m. as the date and time for a Public Hearing on the proposed geothermal HVAC project. Motion carried, unanimous in favor.

11-06-21 8 Engineering Design Associates requested that the Board review and sign an agreement with that agency to design a layout for a well field. The Board determined that this discussion be deferred until July 12 after the public hearing.

11-06-21 9 County Auditor, Huitink requested that the Board approve a resolution to amend the Physical Planning Budget. Motion by Bloemendaal and supported by Wright. Roll call on vote: Wright, Yes; Bloemendaal, Yes; Degen, Yes; Kleinwolterink, Yes; and Sybesma, Yes. Motion carried, unanimous in favor. Kim Dykstra, Sioux County Budget Clerk was present for this discussion.

RESOLUTION 2011-21

RESOLUTION TO AMEND PHYSICAL PLANNING DEPARTMENT BUDGET

WHEREAS, it is unlawful for a Department Head to authorize the expenditure of a sum for a Department larger than the amount which has been appropriated for that Department by the Board; and

WHEREAS, proposed expenditures for the Physical Planning Department will cause this Department to exceed the amount budgeted for the fiscal year 2010-2011; and

WHEREAS, it is deemed necessary to increase the appropriations for the Physical Planning Department to not be in violation of Iowa Code Section 331.437; and

THEREFORE, BE IT RESOLVED by the Board of Supervisors that the appropriation for the following Department be changed as follows:

Physical Planning Department be increased from \$135,900 to \$137,900

Non-Departmental Department be decreased from \$2,546,036 to \$2,544,036

The above and foregoing Resolution was adopted by the Board of Supervisors of Sioux County, Iowa, on June 21, 2011.

/s/ Mark Sybesma, Chairman
Sioux County Board of Supervisors

ATTEST: /s/ Lois Huitink
Sioux County Auditor

11-06-21 10 Doug Julius, Sioux County Engineer

- Asked for approval of three permit agreements:
 - 1) Qwest Communications – Place phone cable along the west ROW of Buchanan Avenue south of A54B in Settlers Township.

- 2) Southern Sioux Rural Water – Bore a 2” PVC waterline under Dogwood Avenue and 500th Street in Sections 25, 26 and 36 of Washington Township.
- 3) Jerry Kooima – Run a feed lot pipe under Eagle Avenue between Sections 31 and 32 of Rock Township to take run off from cattle lot into a grass waterway.

Motion by Degen and supported by Kleinwolverink to approve the aforementioned permit agreements. Motion carried, unanimous in favor.

- Reported that a cold storage building at the Sioux Center Shop was insulated and converted to a heated storage building.
- Responded to a question from the Board regarding a \$20,000 expenditure to Ziegler. A transmission in a motor grader went out, so it needed to be replaced.
- Requested that the Board sign a joint resolution with the City of Hospers to install a stop sign in that city. Motion by Wright and supported by Bloemendaal to approve a joint resolution with the City of Hospers to place a stop sign at the intersection of Cedar Street and 4th Avenue within the corporate limits of Hospers, Iowa. Roll call on vote: Wright, Yes; Bloemendaal, Yes; Degen, Yes; Kleinwolverink, Yes; and Sybesma, Yes. Motion carried, unanimous in favor. Julius later returned and asked that the resolution be reconsidered, because the City of Hospers will instead put a pedestrian crossing in that location. Motion by Wright and supported by Bloemendaal to withdraw the motion to sign a joint resolution with the City of Hospers. Motion carried, unanimous in favor.
- Submitted justification for the purchase of a Loader/Back Hoe for use in the Secondary Road Department. \$91,140.00 for the base unit.
- Reported that 24,000 tons of gravel was hauled in May.
- Reviewed progress on various construction projects.

11-06-21 11 COMMITTEE REPORTS:

- **Bloemendaal** – Attended a **Rides** meeting on Thursday. Rides serves nine counties. The Board approved a budget of 2.3 million for next year. This current Fiscal Year will finish with a positive balance. Pay increases were given to all employees. The agency has 80 buses.
- **Kleinwolverink** – Attended a **Northwest Iowa Regional Landfill** meeting. There were not enough in attendance to represent a quorum.
- **Sybesma** – Reported that a **Regional Airport** meeting was held at which he and Supervisor Bloemendaal were in attendance. The Board hopes that later this fall the first steps toward purchasing property will be taken.
- **Degen** – 1) Reported that at a **Communications Commission** meeting it was said that the Commission does not anticipate a need to borrow money from the County General Fund. The deadline for complete installation of narrow banding is 2013. Replacement of E-911 address signs will be discussed at their next meeting. Signs must be in place by 2017. The commission will be working on how to help fund the narrow banding and sign

projects. The communication upgrade is working well now. The Sioux County Foundation will give one hand held radio unit to each fire department in the County. 2) The **Conservation Board** is doing a lot of work at the South Pit. Dirt from the Coil Craft remodeling project is being used there.

- **Wright** – 1) Attended a **Two Rivers RC&D** meeting last night. This agency is in the process of dissolving. There is about \$50,000 in its account. Monona County will take over the land that is owned by RC&D east of Onawa. In addition Monona County will receive \$20,000 for upkeep of that area. 2) **Compass Pointe** had a very good month financially. 3) The **YES Board** met – they also reported a better fund balance. Because of the flooding in other counties, additional clients are being served. The rate for those counties is the same as those for client counties. Contact has been made with Federal agencies to serve juveniles. Transportation is now available, so that also increases the ease of getting juveniles to the YES Center.

11-06-21 12 A letter was received from the Iowa State Department of Corrections which reported that the Sioux County jail was inspected on May 26, 2011. The report noted that the jail is well-maintained and managed, and that the kitchen storage was exceptionally clean. The report was received for information.

11-06-21 13 Claims submitted by the Sioux County Auditor were approved. Plumbing bills at the Public Safety Center were discussed.

11-06-21 14 The Chairman adjourned the meeting at 10:30 a.m. until 9:00 a.m. Tuesday, June 28, 2011.

Mark Sybesma, Chairman
Sioux County Board of Supervisors

ATTEST: _____
Lois Huitink
Sioux County Auditor