

Sibley, Iowa
February 14, 2023

The Osceola County Board of Supervisors met pursuant to law and adjournment at 8:45 am at Osceola County Courthouse Board Room in Sibley, Iowa with the following members present: Ed Jones, Jerry Helmers, LeRoy DeBoer, Jayson Vande Hoef, and Mike Schulte. Absent: None.

DeBoer moves to approve the February 14, 2023 agenda. Second by Helmers. All vote aye. Motion carried.

It was moved by Helmers, second by Jones to approve February 7, 2023 minutes. All vote aye. Motion carried.

DeBoer moves to approve a 6% raise for union employees for FY 23/24. Second by Jones. All vote aye. Motion carried.

The Board received one bid to repair and paint offices from Kruger Painting for \$31,978. It was moved by Vande Hoef, second by Helmers to approve the bid from Kruger Painting. All vote aye. Motion carried.

The Board met with department heads.

It was moved by Helmers, second by Jones to approve the following resolution:

Resolution No. 29 22/23

Resolution of the Osceola County Board of Supervisors

Adopting a Right-To-Use Lease Asset Policy

WHEREAS, GASB Statement No. 87 requires a lessee to recognize a lease liability and an intangible right-to-use lease asset beginning July 1, 2021; and

WHEREAS, a threshold for capitalization of right-to-use lease assets must be established.

NOW THEREFORE BE IT RESOLVED, by the Osceola County Board of Supervisors; that the Osceola County Right-to-lease asset policy be established. All right-to-use lease assets at or above \$5,000 must be reported.

Ayes- Helmers, Jones, DeBoer, Vande Hoef, Schulte. Nay- None. Passed and adopted this 14th day of February, 2023.

The Board discussed setting a public hearing date for the proposed property tax levy. If SF 181 passes then the deadline for budget public hearing would be pushed back to April 30th instead of March 31st just for FY 23/24 budgets. Vande Hoef moves to tentatively set March 7th as the public hearing date for proposed property tax levy unless the legislative approves SF 181 then will reconsider public hearing date for proposed property tax levy. Second by Schulte. Ayes- Vande Hoef, Schulte, DeBoer. Nay- Helmers, Jones. Motion carried.

It was moved by Jones, second by Helmers to enter into closed session under Iowa Code 21.5 (1) (c) to discuss strategy with counsel regarding matters presently in litigation, consider participation in pending litigation. Ayes- Jones, Helmers, DeBoer, Vande Hoef, Schulte, Jones. Nay- None. Motion carried.

Jones moves to enter into regular session. Second by Vande Hoef. Ayes-Jones, Vande Hoef, DeBoer, Helmers, Schulte. Nay -None. Motion carried.

The Board reviewed the FY 23/24 budgets and some changes will be made as discussed.

Payroll register from February 10th was reviewed.

It was moved by Jones, second by Helmers to approve claims # 1321 and #1322 to Bosma Water Service. Ayes- Jones, Helmers, Schulte, De Boer. Nay – None. Abstain- Vande Hoef. Motion carried. Vande Hoef moves to pay the remainder of the claims. Second by Jones. All vote aye. Motion carried.

Jones moves to disapprove the fee agreement. It died from a lack of support. It was moved by Jones, second by Schulte to approve the fee agreement. Ayes- Helmers, DeBoer, Schulte. Nay- Jones. Abstain- Vande Hoef. Motion carried.

Jones and Schulte gave committee updates.