

## **Agenda Notice –**

**The Mahaska County Board of Supervisors will meet on  
Monday, March 28, 2022 at 9:00 a.m.  
in the third floor conference room of the  
Mahaska County Courthouse, 106 South 1<sup>st</sup> Street, Oskaloosa, IA.**

**This meeting may be found at the following live stream link:**

**[https://www.mahaskacounty.org/board\\_of\\_supervisors/meetings.php](https://www.mahaskacounty.org/board_of_supervisors/meetings.php)**

**In addition to this meeting being live-streamed, there will be available an audio-conferencing option for constituents to comment during public comments and any public hearing.**

**Audio conferencing number: 319-382-2695**

**Conference ID: 667 489 452#**

**You will be asked to state your name and press #.**

**If you call in and do not wish to speak, please be courteous and mute the microphone on your phone.**

1. Approve agenda
2. Public Comments
3. 9:00 a.m. Public Hearing
  - \* Fiscal Year 22/23 Budget
4. Approve Resolution #2022-13
  - \* Adopt Budget for Fiscal Year 22/23
5. Consider request from sheriff for new deputy hiring
6. Consider proposal from SCI for cameras in jail area of LEC
7. Consider county designated personnel for work concerning Law Enforcement Center
8. Consideration of bids and possible award of contract for asphalt overlay on G71 and T39
9. Consider continuation of County Engineer shared status
10. Consider amendment to Shive-Hattery HVAC project agreement – inclusion of generator
11. Consider amendment to lease agreement with Love Inc. in Mahaska Building
12. Public comments

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2022 - June 30, 2023**  
**County Name: MAHASKA COUNTY County Number: 62**

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

**Meeting Date: 3/28/2022 Meeting Time: 09:00 AM Meeting Location: 3rd Flr Conference Rm, Courthouse, 106 S 1st St, Oskaloosa, IA 52577**

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-gov-appeals](http://dom.iowa.gov/local-gov-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)  
[mahaskacountyia.gov](http://mahaskacountyia.gov)

County Telephone Number  
 (641) 673-7148

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	9,768,290	10,531,947	10,053,215	-1.43
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	150,666	200,706	553,426	
Net Current Property Taxes	4	9,617,624	10,331,241	9,499,789	
Delinquent Property Tax Revenue	5	0	0	37,816	
Penalties, Interest & Costs on Taxes	6	42,600	42,600	57,071	
Other County Taxes/TIF Tax Revenues	7	2,228,775	2,002,939	2,075,482	3.63
Intergovernmental	8	7,233,413	6,914,968	6,420,690	
Licenses & Permits	9	16,500	16,900	36,560	
Charges for Service	10	692,645	669,220	707,927	
Use of Money & Property	11	100,833	108,056	210,702	
Miscellaneous	12	419,328	351,205	470,604	
<b>Subtotal Revenues</b>	13	20,351,718	20,437,129	19,516,641	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	9,113,964	
Operating Transfers In	15	2,586,598	2,353,648	3,352,546	
Proceeds of Fixed Asset Sales	16	0	0	5,000	
<b>Total Revenues &amp; Other Sources</b>	17	22,938,316	22,790,777	31,988,151	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	4,339,691	4,129,859	4,244,032	1.12
Physical Health and Social Services	19	817,780	782,706	705,723	7.65
Mental Health, ID & DD	20	0	1,561,974	839,312	
County Environment and Education	21	1,514,436	1,454,386	1,052,898	19.93
Roads & Transportation	22	8,235,450	7,636,567	7,362,629	5.76
Government Services to Residents	23	715,010	761,021	687,209	2.00
Administration	24	3,799,326	1,947,872	1,894,699	41.61
Nonprogram Current	25	50,000	0	0	
Debt Service	26	1,455,532	1,115,920	1,028,408	18.97
Capital Projects	27	9,148,037	5,120,000	1,018,984	199.63
<b>Subtotal Expenditures</b>	28	30,075,262	24,510,305	18,833,894	
Other Financing Uses:					
Operating Transfers Out	29	2,586,598	2,353,648	3,352,546	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	32,661,860	26,863,953	22,186,440	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-9,723,544	-4,073,176	9,801,711	
Beginning Fund Balance - July 1,	33	18,683,970	22,757,146	12,955,435	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	7,134,987	17,047,813	21,476,801	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	442,201	329,368	379,368	
Fund Balance - Unassigned	39	1,383,238	1,306,789	900,977	
<b>Total Ending Fund Balance - June 30,</b>	40	8,960,426	18,683,970	22,757,146	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	6,757,030				
Rural Only Levies*:	3,011,260	Urban Areas: 5.49142			
Special District Levies*:	0	Rural Areas: 9.44142			
TIF Tax Revenues:	787,003	Any special district tax rates not included.			
Utility Replacement Excise Tax:	533,147				

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