

**MONONA COUNTY BOARD OF SUPERVISORS MEETING
JANUARY 28, 2025**

The Monona County Board of Supervisors met in regular session at 8:30 a.m. o'clock on Tuesday, January 28, 2025 in the boardroom of the courthouse in Onawa, Monona County, Iowa with Chairman Fox presiding. Other Supervisors present: Tom Brouillette and Vince Phillips. Supervisor Absent: None. Also present was Auditor Peggy A. Rolph.

Motion was made by Supervisor Fox, seconded by Supervisor Brouillette to approve the agenda. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

Present, along with the Supervisors and Auditor for the Elected Official / Director Meeting, were: Patrick Prorok, EMA Director; Kelly Seward, Recorder; Abby Riesberg, Treasurer; Jim Wigton IT Director; Kevin Ewing, Sheriff; Sandy Bubke, Zoning/Environmental Health Administrator; Mark Witzel, Veteran Affairs Director; and Sharon Gries, Chief Deputy Assessor. Absent were Josh Schaben, Conservation Director; Haley Bryan, County Attorney; and Charles Bechtold, Secondary Roads Engineer. Activities were discussed and information was shared.

Amy Borchardt-Sick and Tammy Blinde, Drainage Clerks, were present for Drainage business. Caleb Rasmussen, Engineer with ISG, was present via phone. Engineer Rasmussen discussed the following projects he is working on with FEMA: Haitz Lateral 2, Maple River Lat 1, and Barber Creek. We have debris removal and missing flap gates. He also gave a progress update on McNeill Lateral 8, Oliver Lake Main, Oliver Lake Lat 1, Haitz Lat 4, McNeill Main, Phase II and the Crane Ditch. No action was taken.

Secondary Roads Office Manager Deleta Huffman was present for Secondary Roads business. Motion was made by Supervisor Fox, seconded by Supervisor Brouillette to table internal posting for Parts & Inventory Manager. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried. Discussion item was the shops received the new pickups. No action taken.

Treasurer Abby Riesberg presented the Semi-Annual Report to the Board. Discussion followed. Motion was made by Supervisor Fox, seconded by Supervisor Phillips to approve and authorize the Board's signatures on the Treasurer's Semi-Annual Report. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

Supervisor Phillips introduced and moved for adoption the following Resolution, seconded by Supervisor Brouillette:

**RESOLUTION 2025-02
CAPITALIZATION POLICY & SETTING ESTIMATED
USEFUL LIFE OF A FIXED ASSET**

WHEREAS: A capitalization policy for Monona County has been adopted for the implementation of GASB34; and

WHEREAS: there are needed changes in the thresholds set in the previous Resolution No. 2014-35 and ranges are needed for capital assets of the county to be depreciated using the straight line method.

NOW, THEREFORE, BE IT RESOLVED, for financial purposes, the fixed assets threshold will be \$10,000, building and land will be \$25,000 and infrastructure will be \$50,000. The ranges for estimated useful lives for asset reporting will be:

Equipment	2-20 years
Vehicles	3-15 years
Buildings	40-50 years
Building Improvements	20-50 years
Infrastructure	10-70 years

This Resolution is hereby effective on:

Date: January 28, 2025

Ayes: /s/ Bo Fox
/s/ Tom Brouillette
/s/ Vincent Phillips

Nays: _____

/s/ Bo Fox
CHAIRPERSON, BOARD OF SUPERVISORS

ATTEST: /s/ Peggy A. Rolph
MONONA COUNTY AUDITOR

Motion was made by Supervisor Phillips, seconded by Supervisor Fox to recess at 12 p.m. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

Motion was made by Supervisor Phillips, seconded by Supervisor Fox to reconvene at 1:00 p.m. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

The Board reviewed various budgets with Elected Officials and Department Heads. No action taken.

Motion was made by Supervisor Phillips, seconded by Supervisor Brouillette to approve the minutes of January 21, 2025, as read. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

Motion was made by Supervisor Brouillette, seconded by Supervisor Phillips to approve claims. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

Vendor Name	Payable Description	Total Payments
ACCESS SYSTEMS LEASING	Copier Lease	\$2,081.41
AGRILAND FS INC	Propane	\$1,189.33
ALAN CUMMING	Well Plugging	\$700.00
ALBERS EXCAVATING & HAULING LLC	Services	\$7,326.36
ALLEN'S SEPTIC & PORTABLES LLC	Services	\$55.00
ALLIED OIL & SUPPLY INC	Grease	\$879.45
A-OX WELDING SUPPLY INC.	Welding Supplies	\$116.80
ARMSTRONG-VAN HOUTEN FUNERAL HOMES	Transport	\$545.00
AT & T	Phone Service	\$212.79
AT&T MOBILITY	Phone Service	\$20.49
BAUER BUILT TIRE-	Tires 23W	\$9,349.10
BENTSON PEST MANAGEMENT	Pest Control	\$225.00
BLACK HILLS ENERGY	Utilities	\$2,961.89
BLACKSTRAP INC.	Salt	\$1,737.20
BOMGAARS INC	Supplies	\$2,935.83
BRIGGS INC. OF OMAHA	Supplies	\$23.19
BURGESS PUBLIC HEALTH	Services	\$23,212.02
CARDIO PARTNERS	AED Pads	\$339.98
CARRIER CONTAINER COMPANY, LLC	Garbage Services	\$425.00
CASTANA, CITY OF	Utilities	\$102.00
CENTRAL IOWA DISTRIBUTING INC	Supplies	\$976.00
CENTURY LINK	Phone Services	\$188.42
CHN GARBAGE SERVICE	Garbage Service	\$180.18
CJ COOPER & ASSOCIATES, INC.	Pre-Employment Drug Test	\$80.00
CMRS-FP	Postage	\$163.09
CORNHUSKER INTERNATIONAL TRUCK	Parts, Radios	\$446.27
COZO	Membership	\$100.00
DINA L DULANEY	Services	\$140.70
DISTRICT 3 AUDITOR ASSN	Dues	\$100.00
DONALD THOMPSON	Mileage Reimbursement	\$27.28
ELECTION ADMINISTRATION (COUNTY CAR)	Election Car Use	\$239.70

EMPLOYEE BENEFIT SYSTEMS	Group Health Insurance	\$169,682.78
FILLENWARTH BEACH	Hotel Expense	\$259.00
FIRST BANKCARD-AUDITOR	Supplies	\$112.28
FIRST BANKCARD-CONSERVATION	Expenses	\$3.76
FIRST BANKCARD-DATA PROCESSING	Expenses	\$848.72
FIRST BANKCARD-SECONDARY ROADS	Meetings Expense, Gas	\$93.01
FIRST BANKCARD-SHERIFF	Uniform Expense	\$471.82
FIRST BANKCARD-TREASURER	Expenses	\$50.14
FIRST BANKCARD-SR MECHANIC	Parts, Supplies, Tools	\$1,636.37
FRANNIE'S CAFE LLC	Inmate Meals	\$15.50
GARY L. KUEHL	Camera Install	\$1,030.00
GRANT JAGER	Mileage Reimbursement	\$24.15
HARRISON COUNTY SHERIFF	Services	\$44.07
HEARTLAND TIRES INC.	Tires 14N	\$4,372.14
HOOP BUILDINGS, LLC	Onawa Salt Shed	\$22,003.46
INTERSTATE BATTERY SYSTEM INC	Batteries	\$546.85
IOWA COMMUNICATIONS NETWORK	Ethernet Port	\$226.00
IOWA COUNTY RECORDERS' ASSOCIA	Dues	\$250.00
IOWA DEPT OF NATURAL RESOURCES	Well Permits	\$125.00
IOWA DEPT OF PUBLIC SAFETY	Teletype System	\$1,303.50
IOWA PRISON INDUSTRIES	Signs	\$1,562.66
ISAA	Membership Dues	\$800.00
ISAC	Conference	\$840.00
ISSDA FINANCIAL ADMINISTRATOR	Membership	\$550.00
ISTATE TRUCK CENTER INC.	Parts, Filters	\$1,214.82
JESSEN AUTOMOTIVE LLC	Parts, Oil, Supplies, Filters	\$775.23
JIM HAWK TRUCK TRAILERS INC.	Parts, Chains, Supplies	\$2,962.49
JOE LANDER	Mileage Reimbursement	\$65.28
JON PINKELMAN	Preliminary Investigation	\$200.00
JOSHUA SCHABEN	Uniform Expense	\$22.47
KALVIN HINRICKSON	Transport Meals	\$39.55
KURTIS PRYOR	Parts	\$399.00
LEAF CAPITAL FUNDING LLC	Copier Lease	\$129.00
LEWIS DRUG INC	Inmate Prescriptions	\$469.29
LONG LINES	Phone Services	\$3,604.79
LYLE'S AUTO SALVAGE INC	Parts	\$100.00
MAC'S CHEVROLET-PONTIAC INC	2025 Chevrolet Silverado 2500HD	\$144,831.42
MAIL SERVICES, LLC	Postage	\$373.56
MAPLETON AMBULANCE	Radio Installation	\$6,414.34
MAPLETON PRESS INC.	Publication	\$1,080.74
MAPLETON, CITY OF	Utilities	\$2,233.93
MARTIN'S FLAG CO. INC.	Flags	\$432.90
MAX I WALKER	Mechanic Uniforms	\$308.08
MCCLOY CHIROPRACTIC CLINIC	Pre-Employment Physical Drug Test	\$165.00
MCNALLY OPERATIONS LLC	Office Supplies	\$251.01
MENARDS-SIOUX CITY	Supplies	\$678.28
METAL CULVERTS INC.	CMP Pipe	\$15,636.00
MID AMERICAN ENERGY	Utilities	\$912.64
MIDWEST SERVICE & SALES CO.	Chains, Sign Supplies	\$1,781.20
MONONA COUNTY ASSESSOR	Online Permits	\$4,800.00
MONONA COUNTY SANITARY LANDFIL	Tire Disposal	\$850.00
MONONA COUNTY SECONDARY ROADS	Vehicle Repairs	\$1,750.13
MOTOROLA SOLUTIONS INC	Radios	\$69,571.10
MRB ENTERPRISES LLC	Garage Door	\$8,301.50
NEWMAN TRAFFIC SIGNS INC.	Signs	\$2,662.35
NOREGON SYSTEMS INC.	Software Annual Renewal	\$1,699.00
NORTH AMERICAN TRUCK & TRAILER	Filters	\$879.61
ODP BUSINESS SOLUTIONS LLC	Envelopes	\$99.52
OFFICE ELEMENTS	Supplies	\$188.87
ONAWA DEMOCRAT	Publication	\$1,309.51
ONAWA SENTINEL	Forms	\$264.50
ONAWA, CITY OF	Utilities	\$4,813.64
O'REILLY AUTOMOTIVE INC.	Vehicle Maintenance	\$1,103.38
ORKIN	Services	\$114.00
PEGGY ROLPH	Meal Reimbursement	\$30.00
PITNEY BOWES INC	Supplies	\$182.58

POSTMASTER	Stamps	\$1,387.00
POWER WASH USA	Vehicle Maintenance	\$15.00
POWERPLAN	Parts, Oil	\$5,642.46
PRECISION TOWING INC	Towing Services	\$750.00
PRICE - STORM HEATING & COOLING LLC	Heating System Repairs	\$882.49
QUALITY TELECOMMUNICATIONS CO.	Services	\$6,649.00
RAMM HEATING AND COOLING	Service Call	\$1,185.00
RASMUSSEN LUMBER CO	Parts	\$171.09
REES MACK SALES & SERVICES INC	Parts, Labor	\$9,065.23
ROBERT HAACK	Mileage Reimbursement	\$9.92
ROBINSON IMPLEMENT	Parts, Filters	\$139.74
RXC TIRES LLC	Tire 3N	\$183.00
RYAN PUBLISHING COMPANY	Publication	\$90.00
SCHILDBERG CONSTRUCTION INC.	Granular	\$52,052.16
SCHUMACHER ELEVATOR CO.	Maintenance	\$309.78
SECUR-SERV	Computer Services	\$6,072.48
SEXTON OIL COMPANY	Diesel, Gas, DEF	\$35,431.06
SHAWN HAMANN LLC	Towing Services	\$560.50
SIOUX SALES CO	Vest	\$1,523.90
SIOUXLAND DISTRICT HEALTH	Water Tests	\$525.00
SIOUXLAND HYDRAULIC INC	Parts, Labor	\$342.75
SIOUXLAND REG TRANSIT	Local Support	\$5,394.50
SLOAN GLASS SERVICE	Window Replacement	\$93.00
SOLDIER, CITY OF	Utilities	\$58.30
STATE HYGIENIC LABORATORY	Water Tests	\$585.00
STATE MEDICAL EXAMINER	Services	\$2,059.13
SUNSHINE FOODS	VA Food Vouchers	\$668.32
TERRI L PRATT	Conference Reimbursement	\$688.11
THE SIDWELL COMPANY	GIS Services	\$1,477.80
THOMSON REUTERS	Library Material	\$602.23
TIMOTHY C PETERS	Postage	\$21.40
TONY BLOYER	Beaver Trapping Hadden Hollow	\$150.00
TOWN OF MOORHEAD	Utilities Moorhead	\$88.60
TRI STATE COMMUNICATIONS	Supplies	\$740.40
TWIN VALLEY VET CLINIC	Veterinary Bill	\$110.44
US IMAGING INC	Scanning Services	\$11,077.55
US POSTAL SERVICE	Envelopes	\$2,666.80
VAN METER INC	Thermostat Wire	\$158.73
VANGUARD APPRAISALS INC	Reappraisal Contract	\$42,027.90
VERIZON WIRELESS	Phone Services	\$2,089.38
VERSED HR	Consulting Services	\$2,400.00
VETTER EQUIPMENT CO	Brush Cutting, DEF, Parts, Supplies	\$1,576.34
VISUAL EDGE IT, INC.	Copier Lease	\$211.62
WESTERN IOWA POWER COOP	Utilities	\$2,027.83
WHKS & CO	Contract Engineer Services	\$5,940.00
WIATEL	Phone Services	\$577.53
WILLIAM J. WOOD	Rent/Utilities	\$175.00
WIMACTEL, INC.	Payphone	\$91.50
WINDSTREAM	Phone Services	\$570.21
WOODBURY COUNTY SHERIFF	Legal Services	\$75.00
WOODHOUSE FORD-CHRYSLER INC.	Parts	\$111.62
ZETRON	Maintenance. Agreement	\$5,103.00
ZIEGLER INC	Parts, Labor	\$7,036.30
	Grand Total:	\$767,272.50

FUND RECAP REPORT

FUND:	Description:	
0001	General Basic	\$90,254.10
0002	General Supplemental	\$543.38
0007	Co. Attorney Trust Fund	\$110.44
0011	Rural Basic	\$6,540.42
0020	Secondary Roads	\$348,155.55
0036	ARPA Funding	\$17,726.55
4000	Emergency Management	\$7,810.37

4010	E911 Surcharge Trust Fund	\$77,497.63
4100	County Assessor	\$48,951.28
8500	Health Insurance Trust Fund	\$169,682.78
Monthly Total:		\$767,272.50

BREAKDOWN FOR PAYROLL CLAIMS LISTING PPE: 1/4/2025

DEPARTMENT	PAYROLL	GROSS COUNTY SHARE (MATCH)			TOTAL
		FICA Match	Medicare Match	IPERS Match	W/CO.SHARE
ASSESSOR	11,171.09	657.45	153.74	1,043.22	13,025.50
SUPERVISORS	4,113.25	230.65	53.95	388.29	4,786.14
AUDITOR	11,519.48	627.40	146.73	1,087.45	13,381.06
TREASURER	8,482.63	474.10	110.88	800.77	9,868.38
COUNTY ATTORNEY	8,574.54	473.17	110.65	809.44	9,967.80
SHERIFF	70,268.77	4,209.48	984.46	6,188.73	81,651.44
RECORDER	7,029.56	417.04	97.53	663.59	8,207.72
AUTO/TREASURER	4,012.21	198.73	46.48	378.76	4,636.18
DRAINAGE	3,659.65	217.74	50.93	345.48	4,273.80
ENVIRON.HLTH/ZONING	1,819.20	99.59	23.29	171.73	2,113.81
SEC. ROAD	81,765.34	4,756.50	1,112.40	7,718.66	95,352.90
VETERANS ADMIN	558.90	34.65	8.10	52.76	654.41
CUSTODIAL	2,983.20	182.93	42.79	281.62	3,490.54
CONSERVATION	8,260.77	492.67	115.22	773.95	9,642.61
ELECTIONS	2,442.59	148.79	34.80	230.58	2,856.76
EMERG. MGT.	2,236.80	134.97	31.56	211.15	2,614.48
ALL TOTALS	228,897.98	13,355.86	3,123.51	21,146.18	266,523.53

BREAKDOWN FOR PAYROLL CLAIMS LISTING PPE: 1/18/2025

DEPARTMENT	PAYROLL	GROSS COUNTY SHARE (MATCH)			TOTAL
		FICA Match	Medicare Match	IPERS Match	W/CO.SHARE
ASSESSOR	11,051.11	660.22	154.40	1,043.22	12,908.95
SUPERVISORS	4,113.25	240.64	56.28	388.29	4,798.46
AUDITOR	11,650.99	653.45	152.82	1,099.86	13,557.12
TREASURER	8,482.66	488.02	114.14	800.77	9,885.59
COUNTY ATTORNEY	8,822.01	499.31	116.76	832.80	10,270.88
SHERIFF	55,726.35	3,341.86	781.54	4,914.14	64,763.89
RECORDER	7,029.57	420.76	98.41	663.59	8,212.33
AUTO/TREASURER	4,012.22	206.68	48.34	378.76	4,646.00
DRAINAGE	3,659.64	220.86	51.66	345.47	4,277.63
ENVIRON.HLTH/ZONING	1,819.21	99.59	23.29	171.73	2,113.82
SEC. ROAD	81,518.52	4,799.58	1,122.50	7,695.37	95,135.97
VETERANS ADMIN	838.35	51.98	12.16	79.14	981.63
CUSTODIAL	3,244.20	201.14	47.04	306.25	3,798.63
CONSERVATION	8,064.54	489.03	114.36	755.42	9,423.35
ELECTIONS	2,442.59	150.49	35.19	230.58	2,858.85
EMERG. MGT.	2,236.80	137.00	32.04	211.15	2,616.99
ALL TOTALS	214,712.01	12,660.61	2,960.93	19,916.54	250,250.09

Supervisor Phillips attended the Siouxland Regional Transit System (SRTS) and Western Iowa Community Improvement Regional Housing Trust Fund (WICIRHTF) meetings. He shared the information presented.

Motion was made by Supervisor Fox, seconded by Supervisor Phillips to approve general ledger journal entry for Risk Management to correct accounts. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

Motion was made by Supervisor Brouillette, seconded by Supervisor Phillips to approve Divide Hill's Liquor License renewal. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

It was moved by Supervisor Brouillette, seconded by Supervisor Fox to hereby adjourn at the hour of 4:00 p.m. o'clock. Vote on motion: Ayes: Fox, Brouillette, and Phillips. Nays: None. Motion carried.

BO FOX, CHAIRPERSON MONONA COUNTY
BOARD OF SUPERVISORS

ATTEST: _____
PEGGY A. ROLPH, AUDITOR