

Wayne County Board of Supervisors

A regular meeting of the Wayne County Board of Supervisors was held on the 22nd day of July 2025, at the Wayne County Courthouse in the Lower-Level Conference Room, Corydon, Iowa, pursuant to notice duly given in compliance with the Iowa Code Section 21.4. The Board noted due notice of meeting subject to said Code Section.

Present- Chris Moore, Todd Wilson, and Lance Lange members of the Board. Also in attendance: Dan Carpenter, David Rhodes, Don Seams, Teresa Evans, Stacy Gibbs, Kellie Anderson, Sheriff Keith Davis, Chase Clark, Dillon Davenport, Caden Spring, Deputy Garrett Abel and Michelle Dooley.

The Corydon Times Republican & Humeston New Era recorded the Board of Supervisors regular session meeting and will post on their Facebook page.

Unless otherwise noted, all motions are approved unanimously by all Board members present.

Moore called the meeting to order at 10:00AM and took roll call.

Pledge of Allegiance

Lange made a motion to approve the agenda, seconded by Wilson.

Wilson made a motion to approve July 8, 2025, Regular Meeting Minutes, seconded by Lange.

Lange made a motion to approve July 18, 2025, payroll, seconded by Wilson.

Lange made a motion to approve July 22, 2025, claim set, seconded by Wilson.

No public comments on agenda items.

Sheriff Keith Davis introduced his new Deputy, Caden Spring. Deputy Spring was sworn in by Chairman Moore.

Engineer Dillon Davenport reported the following:

Bridge crew finished the rehab south of Hwy 2 on 225th Street near Promise City. The bridge is now legal with no weight restrictions. The total cost of the rehab project is around \$100,000 and has added at least 20 years to the useful life of the bridge. Engineer Davenport is very appreciative that the county has a bridge crew because a new bridge would have cost the county approximately \$500,000 when done by a contractor.

No additional bridge projects will begin until later in the fall so that other projects can be focused on such as pulling the shoulders back on the county pavement, full depth PCC patching and 2 multiplate culverts that currently have roads closed. The severe weather over the weekend caused havoc throughout the county, a plastic pipe failed and backed up water, a multiplate washed out and is being replaced today and then there were a lot of washing and erosion at culverts.

Durapatcher is running in NW corner of the county now and will be heading south of Vetter's next.

The demo work on the 245th Street bridge project should start next week. Some materials have been salvaged. The road will be closed till mid to late October.

Culvert lining project is scheduled to begin August 11th on J46 East of Seymour. The contractor is expected to line 3 to 6 culverts per day.

The ditch spraying is going well in Corydon, Benton, Jackson and Warren Townships.

David Rhodes, Wayne County Sanitarian is proposing an amendment to Ordinance 204.

1st Reading-- August 5, 2025

2nd Reading-- August 19, 2025

3rd and Final Reading-- September 2, 2025

Readings will be during the regular scheduled Board Meeting held at 10AM in the Lower Conference Room of the County Courthouse, Corydon, Iowa.

Ordinance#204 Amendment Proposal reads as follows:

IV Permit Procedures:

- i) **Types of systems to be installed will be determined by the Wayne County Sanitarian and be approved in advance of construction beginning.**
- j) **Types of septic tanks will be determined by the Wayne County Sanitarian with the first preference being a cement tank and must be approved in advance of construction beginning.**

If anyone would like to see Full Ordinance#204 along with the amendment, you may stop by the Auditor's Office between 8AM-4PM Monday thru Friday.

Lange made a motion to approve the City of Corydon's request for tax abatement for parcel # 07190G402002 & 07190G406010, seconded by Wilson.

Lange made a motion to approve the preliminary location of the Wayne County Communication Tower at the county owned property in Benton Township, seconded by Wilson.

Lange made a motion to approve a county issued credit card for IT Director, Chase Clark with a credit limit of \$2,000, seconded by Wilson.

Lange made a motion to pass the master matrix and approve the permit application for Gerald J Lynch (operation name: Applewood, LLC), seconded by Wilson.

Wilson made a motion to approve \$40 per meeting for township trustees & clerks for FY26, seconded by Wilson.

RESOLUTION NO. 26-01 (Conflict of Interest)

WHEREAS, Iowa Code Section 331.342 sets forth guidelines to avoid conflicts of interest in public contracts. In this section, contract means a claim, account or demand against or agreement with a county, express or implied, other than a contract to serve as an officer or employee of the county.

AND WHEREAS, Contracts subject to section 314.2 are not subject to this section.

AND WHEREAS, An Officer or Employee of Wayne County, shall not have an interest, direct or indirect, in a contract with Wayne County, Iowa

AND WHEREAS, A contract entered into in violation code section 331.342 is void.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Wayne County, Iowa, as follows: No contract which benefits a county officer or employee may be entered into for any goods or services that exceeds a cumulative total purchase price of \$6,000 in a fiscal year.

Lange made a motion to approve resolution 26-01, seconded by Wilson.

Resolution 26-02 Wayne County Subscription Based Information Technology Agreements Policy

GASB Statement No. 96, "Subscription Based Information Technology Agreements" (SBITA), is effective beginning July 1, 2022. (FY2023). GASB 96 requires a right-to-use subscription assets and corresponding subscription liability to be recorded.

For counties reporting on the accrual basis of accounting, the cumulative effect, if any, may require a restatement of beginning net position, fund balance, or fund net position (as applicable). **This means SBITA in existence on June 30, 2022 will need to be reported as the beginning balance (July 1, 2022) for SBITA of FY2023.**

A Subscription Based Information Technology Agreements is an intangible capital asset. The asset represents the right to use an underlying asset identified in a SBITA, as specified for a period of time. The County will recognize the intangible Subscription Based Information Technology Agreements when:

- (a) The contract conveys control of the right to use another entity's IT software, alone or in combination with tangible capital assets, as specified in a contract for a period of time in an exchange or exchange like transaction.
- (b) The minimum noncancelable contract term is greater than twelve months.
- (c) The contract does not transfer ownership of the underlying asset.
- (d) The underlying asset is used to conduct county business. (This will not apply to custodial funds.)

The following SBITAs are not GASB 96 SBITAs and are excluded from this policy:

- (a) Governments acting as SBITA vendors (No lessors)
- (b) Contracts that meet the definition of a P3 in GASB Statement 94
- (c) Perpetual software licenses (If the software is paid up front for the license and can be used forever and updates don't have to be purchased).

Threshold for Capitalization of Right-To-Use Subscription Assets

The establishment of a right-to-use subscription asset capitalization threshold policy has been recommended. The policy should be approved by the Board of Supervisors. The threshold is to be consistently applied by all departments and offices of the County for financial reporting purposes and should overall capture most right-to-use subscription contracts. All right-to-use subscription assets at or above \$50,000 must be reported.

As a general rule, the threshold should be applied to individual SBITAs.

Right-to-use subscription asset classifications:

The lessee is required to disclose the amount of subscription assets (and the related amortization) separately from other capital assets. The major class of underlying subscription assets will be disclosed by the County.

- Right-to-use subscription assets

Measurement and amortization:

Measurement: A SBITA should initially measure the asset as the sum of the following:

- (a) The amount of the initial measurement of the subscription right-to-use asset. (A lessee should measure the subscription liability and right-to-use asset at the present value of payments expected to be made during the SBITA term. (For the year of implementation, the SBITA liability and right-to-use asset should be measured as of July 1, 2022.)
- (b) SBITA payments made to the lessor at or before the commencement of the SBITA term, less any incentives received from the lessor at or before the commencement of the SBITA term.
- (c) Initial direct costs that are ancillary charges necessary to place the subscription asset into service.

Amortization: A SBITA asset should be amortized using the straight-line method over the shorter of the SBITA term or the useful life of the underlying asset. The amortization of the SBITA asset should be reported as amortization expense. Useful life will range from 2-20 years.

At a minimum, amortization should be calculated on a monthly basis.

Lange made a motion to approve resolution 26-02, seconded by Wilson.

Wilson discussed that the South-central Iowa Workforce Development Area may be merging with the South-east Iowa Workforce Development Area due to the 18% budget cut and the Director's resignation.

Monthly Department Reports:

Kellie Anderson, Wayne County Development had nothing to report.

Sheriff Keith Davis reported that the changes to the mental health services is being streamlined, and the county should not be responsible for any medical expenses for inmates.

David Rhodes, Environmental Health & Sanitarian, reported that the county will be receiving \$45,000 for well closings for FY26. The county will pay \$700 for each well closing.

Chase Clark, IT Director reported that he purchased 15 new computers with a saving of \$1,000 per computer compared to Scantron pricing. Clark would also like to refresh the county website in FY26. Panic buttons/card access and security cameras are a few other projects that the Safety committee is working on in FY26.

Lange made a motion to approve the Clerk of Court's June report, seconded by Wilson. Deposits totaled \$318.56.

Wilson made a motion to approve the Sheriff's June Report, seconded by Lange. Deposits totaled \$18,044.10.

As of June 30th the County is holding \$11,337,476.48 in funds.

Auditor Dooley also reported that FY25 year-end is pretty much complete. Treasurer Cooper should be presenting the semi-annual report to them at the next meeting. The State Auditors are wrapping up the FY24 Audit and will start the FY25 Audit in August or September. Dooley is waiting on the Department of Management to release the Cash-Annual Financial Report, which should be in the next couple of weeks. She is also working on Tax Prep and ready to roll the process to the Treasurer and tax statements should be mailed out by mid-August.

Supervisor's meetings update:

Lange attended the Wayne County Development meeting. They are reviewing the bi-laws since they are restructuring the organization and they are trying to get more representation throughout the county.

Moore attended the Wayne, Ringgold, & Decatur (WRD) Landfill meeting. The new cell construction has begun, and the contractor has moved a lot of dirt. Currently, they are monitoring some wells that are located on the property and discussing the best way to remove them. He also attended the Public Health Board meeting. They are getting new windows in the building. They are looking for ideas to better serve residents with meals outside of Corydon, Allerton and Lineville. If anyone has any ideas they are encouraged to reach out to Susan Moore, Public Health Director.

Wilson had no meetings to report on.

No discussion items

Public Comments: Don Seams asked for clarification on which townships are currently having the ditches sprayed. Warren, Corydon, Benton and Jackson are currently being sprayed. Engineer Davenport and Assistant Dan Carpenter stated that once this area is completed, they will re-evaluate where they spray next.

Claims paid July 22, 2025

Vendor Name	Payable Description	Total Payments
AGRILAND FS INC	FUEL/SHERIFF	2,137.83
ALBIA NEWSPAPERS INC	PD PROC & NOTICES/ BOS	847.86
ALLERTON LUMBER COMPANY	SUPPLIES/SHERIFF	52.18
ALLIANT ENERGY-IP&L	UTILITIES	6,585.78
AMAZON CAPITAL SERVICES	SUPPLIES/DP	168.35
AMERICAN HOME FINDING ASSOCIAT	SHELTER/JV	46.65
B & D AUTOMOTIVE, (CARQUEST OF	BATTERIES22, 29/SEC RDS	1,053.55
BITUMINOUS MATERIALS AND SUPPL	ASPHALT AMISEAL CRS-2/SEC RDS	2,218.81
BOB BARKER COMPANY INC	SUPPLIES/SHERIFF	393.09
BRIGHTREE HOME HEALTH &, HOSPICE	MAINTENANCE/PHN	2,293.00
CANTERA AGGREGATE, LLC	ROCK/SEC RDS	23,973.00
CARPENTER, BRANDON	MILEAGE/ASSESSOR	148.40
CITY OF CORYDON	UTILITIES	1,338.28
CITY OF LINEVILLE	TRANSFER JURISDICTION JULY 2025/SEC RDS	375.72
CITY OF SEYMOUR	UTILITIES/GEN RELIEF	300.00
CLARK, TRACY	PHONE & MILEAGE/PHN	256.70
CLARKE ELECTRIC COOP	UTILITIES/CONSERVATION	360.96
CON-AGG COMPANIES, LLC	ROCK/SEC RDS	3,055.27
CORYDON PLUMBING & HEATING	SERVICE/CONSERVATION	130.00
DES MOINES STAMP MFG CO	NOTARY STAMP/TREASURER	34.00
DOLLAR GENERAL-REG#410526	SUPPLIES/CTHSE	233.10
DOTTS, DAVID	MILEAGE/VA	21.00
EVITT, MEGAN	MILEAGE/PHN	543.00
FIRST INTERSTATE BANK-MASTERCARD	CONF & SUPPLIES	2,236.80
FRONT STREET MARKET	CITY CELEBRATION ALLOC/BOS	500.00
GALLS PARENT HOLDINGS, LLC	SUPPLIES/SHERIFF	39.37
GAMBLE'S	SHOP/SEC RDS	110.20
GOBEN AUTOMOTIVE LLC	MAINTENANCE/CONSERVATION	1,422.64
GOVCONNECTION, INC	REPLACEMENT PC'S/DP	20,060.62
GRAND RIVER MUTUAL TELEPHONE C	SERVICE/911	215.66
GRUNDY ELECTRIC COOP	UTILITIES/CONSERVATION	554.92
HAMM INC	ROCK/SEC RDS	448.91
HEALTHCARE FIRST	MAINTENANCE/PHN	1,816.48
HEARTLAND BUSINESS SYSTEMS, LLC	SERVICE/DP	656.10
HOELTING, AARON	PHONE & REIMBURSEMENT/CTHSE	35.00
HYSELL, JERICA	PHONE/PHN	25.00
HYSELL, JESSICA	PHONE/PHN	25.00
HY-VEE FOOD STORES (WEST DES	PROVISION/SHERIFF	1,087.35
IOWA COUNTY-CITY USERS OF	FY26 ICUBE DUES/DP	200.00
IOWA LAW ENFORCEMENT ACADEMY,	SERVICE/SHERIFF	150.00
IOWA PRECINCT ATLAS CONSORTIUM,	FY26 IPAC FEES/AUDITOR	4,651.48
ISAC	FALL CONF/AUDITOR	260.00
ISACS, IA STATE ASSOC-SUPERVISOR	FY26 DUES/BOS	400.00
KOHL WHOLESALE	PROVISION/SHERIFF	3,953.00
LEXIPOL LLC	SERVICE/SHERIFF	6,871.50
LOCKRIDGE INC (PROMISE CITY)	SHOP/SEC RDS	260.77
MEYER LABORATORY INC.	SERVICE/SHERIFF	89.00
MIDWEST SANITATION & RECYCLING,	SERVICE/SHERIFF	317.10
MILLER, ASHLEY	PHONE & MILEAGE/PHN	120.90
MOORE, SUSAN	PHONE/PHN	25.00
NORTHLAND SECURITIES INC	ANNUAL DISCLOSURE/BOS	1,250.00
OFFICE OF AUDITOR OF STATE	FY23 AUDIT/BOS	625.00
ORKIN PEST CONTROL	SERVICE/NV	111.00
PALMER, DAVID	SUPPLIES/CONSERVATION	544.00
PENS.COM	SUPPLIES/VA	265.94
PRODUCTIVITY PLUS ACCOUNT	PARTS10,SHOP/SEC RDS	1,806.12
RACOM CORPORATION	LICENSE RENEWAL/SHERIFF	2,675.52
SALSBERY TOWING & RECOVERY, LLC	SERVICE/ENVI HEALTH	75.00
SAM, LLC, C/O SURVEYING&MAPPING LLC	TECH SUPPORT/ASSESSOR	450.00
SCC NETWORKS	SERVICE/911	171.84
SEYMOUR HERALD	BD PROC & NOTICES/BOS	859.26
SHARP, HEATHER	PHONE & MILEAGE/PHN	174.80

SHRED-IT USA, C/O STERICYCLE, INC.	SERVICE/PHN	56.63
SMITH WELDING SUPPLY, S J	@WELDING/SEC RDS	348.31
SNOW, TERRY	MILEAGE/VA	23.80
STAGGS, HUBERT	MILEAGE/VA	24.50
TWO-LEGGED STOOL, LLC	SHOP/SEC RDS	318.15
ULINE	SUPPLIES/CONSERVATION	259.50
WAYNE CO. PUBLIC HEALTH	SERVICE/SHERIFF	420.76
WILTAMUTH, JED	FENCING@MCWA/CONSERVATION	4,646.75
XEROX FINANCIAL SERVICES	SERVICE/SHERIFF	128.25
ZIEGLER INC	PARTS13/LABOR/SEC RDS	4,500.77
	Grand Total:	\$112,835.23

There being no further business, the next scheduled meeting of the Wayne County Board of Supervisors will be held on the 5th day of August 2025, at 10:00AM in the Wayne County Courthouse Lower-Level Conference Room.

Lange made a motion to adjourn at 10:58 AM, seconded by Wilson.



Chris Moore, Board of Supervisor Chair

Attested



Michelle Dooley, Auditor