

# OFFICIAL NOTICE

The Des Moines County Board of Supervisors will hold a regular session on **Tuesday, December 31<sup>st</sup>, 2024** at 9:00 A.M. in the public meeting room at the Des Moines County Courthouse.

8:30 AM -Work Session: Board of Supervisors: Review of Weekly Business

**PUBLIC NOTICE** – the meeting can be viewed by live stream at <https://desmoinescounty.iowa.gov/live/>  
Anyone with questions during the meeting may email the Board of Supervisors at [board@dmcounty.com](mailto:board@dmcounty.com) OR call 319-753-8203, Ext 4

## TENTATIVE AGENDA:

1. Pledge of Allegiance
2. Swearing in Ceremony of Elected Officials
3. Organization of Board for 2025
4. Changes to Tentative Agenda
5. Meet with Department Heads / Elected Officials
6. Correspondence
7. Discussion / Vote:
  - A. Committee Assignments for 2025
  - B. Approval of Official Newspapers for 2025
  - C. Payroll Reimbursement Claims
  - D. Resolution #2024-056 Appointing Jim Cary to SEIRPC Board of Directors
  - E. Cancel Outstanding Treasurer's Checks
  - F. Appointment of Township Clerks and Trustees
    1. Benton (1)
    2. Danville (1)
    3. Franklin (1)
    4. Huron (3)
    5. Jackson (1)
    6. Pleasant Grove (2)
    7. Tama (1)
    8. Union (2)
    9. Washington (1)
    10. Yellow Springs (1)
  - G. Personnel Actions:
    1. Conservation (1)
    2. Treasurer (1)
    3. Correctional Center (1)
    4. Local Health (1)
  - H. Reports:
    1. Clerk's Report of Fees Collected, November 2024
    2. Veterans Affairs Monthly Report, November 2024
    3. Veterans Affairs Monthly Report, December 2024
    4. GASB 75 Actuarial Valuation Report, FY Ending 6/30/2024
  - I. Minutes for Regular Meeting on December 17<sup>th</sup>, 2024
  - J. Minutes for Special Meeting on December 19<sup>th</sup>, 2024
8. Other Business
9. Future Agenda Items
10. Committee Reports
11. Public Input
12. Adjournment

## FY 2025/2026 BUDGET MEETINGS

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### Monday, January 6<sup>th</sup>

- 10:30 AM Veterans Affairs – Brooke Marland
- 11:00 AM Pioneer Cemetery Comm.  
Rochelle Swanner – [rochelle@lunningfuneralchapel.com](mailto:rochelle@lunningfuneralchapel.com)
- 11:30 AM Fair Board - Cassandra Pfeiff, Sec/Treas  
[desmoinescountyfair@gmail.com](mailto:desmoinescountyfair@gmail.com)

### Tuesday, January 7<sup>th</sup>

- 9:00 AM Board Meeting
- 10:00 AM Domestic Violence – Gina Crabtree (753-6734 ext. 115)
- 10:30 AM DHS – Nicole Uthoff via Webex
- 11:00 AM County Recorder – Natalie Steffener
- 11:30 AM Public Health – Christa Poggemiller

### Wednesday, January 8<sup>th</sup>

- 9:00 AM County Conservation – Chris Lee
- 10:00 AM Treasurer – Janelle Nalley-Londquist
- 10:30 AM Information Technology Dept – Colin Gerst

**FY 2025/2026 BUDGET MEETINGS**

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**Thursday, January 9<sup>th</sup>**

**9:00 AM            Sheriff – Kevin Glendening**

**10:30 AM            Correctional Center – Doug Ervine / Colter Levinson**

**NOON                Lunch**

**1:00 PM            County Attorney – Lisa Schaefer**

**Friday, January 10<sup>th</sup>**

**9:30 AM            Southeast Iowa Regional Airport – Sara Sandburg**

**10:00 AM            Greater Burlington Partnership**

**11:00 AM            SEIRPC – Mike Norris / Zach James**

**Monday, January 13<sup>th</sup>**

**9:30 AM            Secondary Roads Dept. –  
                              Brian Carter / Becky Purchase**

## **FY 2025/2026 BUDGET MEETINGS**

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**Tuesday, January 14<sup>th</sup>**

**9:00 AM**

**Maintenance – Rodney Bliesener / Jack Brissey**

**10:30 AM**

**Auditor - Non-Departmental & Supervisors –  
Board/Budget Director**

# COMMITTEE ASSIGNMENTS FOR 2025

## Jim Cary - [caryj@dmcounty.com](mailto:caryj@dmcounty.com)

- Q College County Fair Service Agency\*  
Community Foundation Board
- M DHLW Early Childhood Area Board
- Q Highway 61 Coalition
- M Local Health Board/Ex-Officio
- M Rural Utility Service Systems (RUSS)\*
- M Southeast Iowa Regional Planning Commission
- M South Iowa Area Juvenile Detention Agency
- M South Iowa Crime Commission

## Shane McCampbell - [mccampbells@dmcounty.com](mailto:mccampbells@dmcounty.com)

- M Des Moines County Conservation Board/Liaison\*
- M Community Action Neighborhood Center CAP Council
- Q Department of Corrections-8th Judicial District  
. DESCOM - Alternate
- M Des Moines County Solid Waste Commission
- Q GIS (Geographic Information System) Commission\*  
Iowa-Illinois Freight Corridor  
Quad County De-Categorization Board
- M Mississippi Family Region 16 Workforce Development/CEO Board
- M Southeast Iowa Community Action Board of Directors
- M Southeast Iowa Regional Trails Committee/Commission\*

## Tom Broeker - [broekert@dmcounty.com](mailto:broekert@dmcounty.com)

- Q City/County Health Insurance Board  
. DESCOM
- M Des Moines County Emergency Management Commission\*
- M Des Moines County Joint Safety Committee\*  
Des Moines County Safety Committee
- M Des Moines County Solid Waste Commission - alternate
- M Disaster Recovery Organization  
Flood Plain Advisory Board, Ex-Officio
- M Grow Greater Burlington, Inc./Chamber of Commerce-Ex-officio\*  
. REAP Committee
- M Rural Utility Service Systems (RUSS) - alternate
- M SEIL Mental Health Region Board  
Southeast Iowa Regional Riverboat Commission

## Sara Doty - [dotys@dmcounty.com](mailto:dotys@dmcounty.com)

- Q City/County Health Insurance Board - Alternate

- M monthly meetings
- Q quarterly meetings
- less than quarterly meetings
- \* county funds

**Des Moines County Auditor**

**515 N. Main St.**

**Burlington, Iowa 52601**

Nov. 8, 2024

Dear Des Moines County Auditor,

We are pleased to submit our application for consideration as an official newspaper of record for Des Moines County and its Board of Supervisors.

As the only locally owned newspaper serving Burlington and West Burlington, we are proud to uphold and promote community journalism that connects, informs, and empowers our residents.

Beyond our commitment to delivering reliable and impactful news, we actively engage with and support local initiatives, events, and conversations that strengthen our community bonds. Our deep-rooted presence in the region allows us to uniquely understand and represent the interests and stories of our readers.

We appreciate your consideration and look forward to the opportunity to further serve Des Moines County with dedication and integrity.

Sincerely yours,



Jeff Abell

Owner/Publisher

The Burlington Beacon  
1604 Mount Pleasant St.  
Burlington, Iowa 52601

**RECEIVED**

**NOV 08 2023**

**DES MOINES CO. AUDITOR  
BURLINGTON, IOWA**



# Sycamore Media

301 James L. Hodges Ave So - P. O. Box 286 - Wapello, Iowa 52653 - Ph. 319-523-4631 - Fax 319-523-8167 - Email [lpc@louisacomm.net](mailto:lpc@louisacomm.net)

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November 12, 2024

Des Moines County Board of Supervisors  
Courthouse  
P.O. Box 784  
Burlington, Iowa 52601

RECEIVED

NOV 18 2024

DES MOINES CO. AUDITOR  
BURLINGTON, IOWA

Dear Members,

On behalf of **Des Moines County News** we respectfully request to be designated as your official newspaper of record in 2025.

Thank you very much for your consideration. We look forward to the opportunity to continue serving you, your constituents and our communities.

Sincerely,

Joanne Doherty, General Manager/Finance Director

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Central Office Wapello, IA - Three Weekly Newspapers

THE  
WAPELLO MORNING SUN  
Wapello, IA 52653  
Ph. 319-523-4631  
[lpc@louisacomm.net](mailto:lpc@louisacomm.net)

THE  
VAN BUREN COUNTY REGISTER  
Keosauqua, IA 52565  
Ph. 319-293-3197  
[vbregister@iucims.net](mailto:vbregister@iucims.net)

THE  
DES MOINES COUNTY NEWS  
West Burlington, IA 52655  
Ph. 319-367-2366  
[lpc@louisacomm.net](mailto:lpc@louisacomm.net)

# The Mediapolis News

**Danny Davis, Publisher**

[meponews@mepotelco.net](mailto:meponews@mepotelco.net)

**Phone 319-394-3174**

PO Box 548 - 521 Main Street, Mediapolis, IA 52637

**FAX # 319-394-3134**

December 17, 2024

Board of Supervisors  
Des Moines County  
PO Box 784  
Burlington, IA 52601

Dear Sirs:

The *Mediapolis News* wishes to express its appreciation to the county for its business during the past year, and requests that we again be named an official newspaper for the county during 2025.

Thank you



Danny Davis, Publisher



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# THE HAWK EYE

*Iowa's Oldest Newspaper*

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P.O. Box 10

Burlington, Iowa 52601-0010

319/754-8461

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December 17, 2024

Des Moines County Board of Supervisors:

The Hawk Eye Newspaper, located in Des Moines County, City of Burlington, IA 52601 request to be selected as Newspaper of Record in Des Moines County for the calendar year 2025. The Hawk Eye is currently published Tuesday through Saturday with the exception of the federal holiday's New Year's Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving and Christmas. Also, any postal holiday's that fall in the Tuesday through Saturday we will not publish. The Hawk Eye Newspaper is now distributed by the United States Postal Service for accurate and reliable delivery with established permit number 079-960.

The 2024 certified statement of ownership is attached to show our total publication counts.

The Hawk Eye has a list of subscribers who have paid or promise to pay at more than a nominal rate, for copies to be received in 2025.



William Helenthal  
Publisher  
The Hawk Eye

# **Payroll**

**12/27/24 Reimbursement Claims**

**12/31/24 Board Meeting**

**Reimbursements: \$435.71**

**Non-Cash Taxable: \$53.65**

RESOLUTION #2024-056

Southeast Iowa Regional Planning Commission (SEIRPC)  
Board of Directors

**WHEREAS**, the Des Moines County Board of Supervisors has recommended Jim Cary to serve on SEIRPC's Board of Directors, and

**WHEREAS**, the SEIRPC Board of Directors has reviewed the Des Moines County membership status and is in good standing,

**BE IT RESOLVED** that Jim Cary is hereby appointed to a one-year term to the SEIRPC Board of Directors, which term will expire on January 1, 2026.

Approved and adopted this 31st day of December 2024.

**DES MOINES COUNTY BOARD OF SUPERVISORS**

\_\_\_\_\_  
Tom Broeker, Chair

\_\_\_\_\_  
Jim Cary, Vice Chair

\_\_\_\_\_  
Shane McCampbell, Member

ATTEST:

\_\_\_\_\_  
Sara Doty, Auditor

# Des Moines County Treasurer's Office

Janelle Nalley-Londquist, Treasurer  
513 N Main St., Ste 13 - P.O. Box 248  
Burlington, IA 52601  
[www.iowatreasurers.org](http://www.iowatreasurers.org)

## Property Tax Department

Debra Moore, Deputy  
Julie Howe, Deputy  
Phone: (319) 753-8252  
[dmctax@dmcounty.com](mailto:dmctax@dmcounty.com)



## Motor Vehicle Department

Michelle Reynolds, Deputy  
Gina Beckman, Deputy  
Phone: (319) 753-8273  
[dmcmv@dmcounty.com](mailto:dmcmv@dmcounty.com)

December 18, 2024

Des Moines County Auditor  
Court House  
Burlington, IA 52601

Dear Sara:

The following Treasurer's checks have been outstanding for more than 1 year as of June 30<sup>th</sup> and are hereby cancelled. The amount of these checks total \$54.00 and has been deposited into General Basic - Fund 0001-1-03-9020-847010 today as a journal entry.

Check #:	To:	For:
76952	Tammy & Ronald Rankin	8.00
77070	Ayana Wylie	10.00
77071	Shottenkirk	9.00
77072	Jeffrey Beckman	1.00
77076	Brandi Helms	11.00
77091	Christopher Wilson	1.00
77101	Nicholas Larson	1.00
77132	Shottenkirk	10.00
77136	Kyle Hamelton	<u>3.00</u>

**Grand Total: \$54.00**

Sincerely,

A handwritten signature in cursive script that reads "Debra L. Moore".

Debra L Moore, Dep Treas  
Tax Dept



Des Moines County

# Bank Transaction Report

## Transaction Detail

Issued Date Range: - 11/30/2024

Cleared Date Range: -

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
<b>Bank Account: 6043590 - TREAS CK'G</b>							
<b>Check</b>							
10/24/2022		<a href="#">76952</a>	TAMMY & RONALD RANKIN - TAX REF CK	General Ledger	Outstanding	Check	-8.00
03/02/2023		<a href="#">77070</a>	AYANA WYLIE - MV REF CK	General Ledger	Outstanding	Check	-10.00
03/02/2023		<a href="#">77071</a>	SHOTTENKIRK - MV REF CK	General Ledger	Outstanding	Check	-9.00
03/03/2023		<a href="#">77072</a>	JEFFREY BECKMAN - MV REF CK	General Ledger	Outstanding	Check	-1.00
03/08/2023		<a href="#">77076</a>	BRANDI HELMS - MV REF CK	General Ledger	Outstanding	Check	-11.00
03/21/2023		<a href="#">77091</a>	CHRISTOPHER WILSON - MV REF CK	General Ledger	Outstanding	Check	-1.00
03/29/2023		<a href="#">77101</a>	NICHOLAS LARSON - MV REF CK	General Ledger	Outstanding	Check	-1.00
04/28/2023		<a href="#">77132</a>	SHOTTENKIRK - MV REF CK	General Ledger	Outstanding	Check	-10.00
05/04/2023		<a href="#">77136</a>	KYLE HAMELTON - MV REF CK	General Ledger	Outstanding	Check	-3.00
08/16/2023		<a href="#">77313</a>	WILLIAM STOUTT - MV REF CK	General Ledger	Outstanding	Check	-2.00
10/23/2023		<a href="#">77404</a>	MARTHA DAMERON - MV REF CK	General Ledger	Outstanding	Check	-5.00
11/02/2023		<a href="#">77423</a>	CODY YOUNG - MV REF CK	General Ledger	Outstanding	Check	-15.00
01/25/2024		<a href="#">77494</a>	CLAYTON HAFFNER - MV REF CK	General Ledger	Outstanding	Check	-25.00
02/06/2024		<a href="#">77502</a>	CHRISTOPHER EDGINGTON - MV REF CK	General Ledger	Outstanding	Check	-1.00
02/16/2024		<a href="#">77507</a>	CRYSTAL KIMBROUGH - MV REF CK	General Ledger	Outstanding	Check	-51.00
03/21/2024		<a href="#">77552</a>	LETTY GARZA - MV REF CK	General Ledger	Outstanding	Check	-4.00
03/29/2024		<a href="#">77563</a>	TRACY LEFFLER - TAX REF CK	General Ledger	Outstanding	Check	-431.50
05/10/2024		<a href="#">77589</a>	RYAN PETSCHKE - MV REFUND CK	General Ledger	Outstanding	Check	-53.00
06/04/2024		<a href="#">77609</a>	MARY RAMSEY - MV REF CK	General Ledger	Outstanding	Check	-4.00
07/26/2024		<a href="#">77746</a>	SHOTTENKIRK OF QUINCY - MV REF CK	General Ledger	Outstanding	Check	-8.00
07/31/2024		<a href="#">77763</a>	RIVERTON CAPITAL LLC	General Ledger	Outstanding	Check	-915.00
08/19/2024		<a href="#">77789</a>	TODD NILES - MV REF CK	General Ledger	Outstanding	Check	-10.00
09/30/2024		<a href="#">77858</a>	PONY CREEK LLC	General Ledger	Outstanding	Check	-525.00
09/30/2024		<a href="#">77861</a>	LEIGHTON HOLDINGS LLC	General Ledger	Outstanding	Check	-438.00
09/30/2024		<a href="#">77862</a>	NEWLINE HOLDINGS LLC SERIES 2	General Ledger	Outstanding	Check	-558.00
10/01/2024		<a href="#">77866</a>	SHELLSBURG CAPITAL	General Ledger	Outstanding	Check	-793.00
10/24/2024		<a href="#">77874</a>	ADAIR 0091 W/UNION BANK AS SECURED PARTY	General Ledger	Outstanding	Check	-2,160.00
10/30/2024		<a href="#">77877</a>	OXFORD HOLDINGS LLC	General Ledger	Outstanding	Check	-1,213.00
11/14/2024		<a href="#">77883</a>	IAT 51 LLC	General Ledger	Outstanding	Check	-2,395.00
11/14/2024		<a href="#">77884</a>	ZEARING HOLDINGS LLC	General Ledger	Outstanding	Check	-948.00
11/14/2024		<a href="#">77885</a>	ACC 110 LLC	General Ledger	Outstanding	Check	-266.00
11/14/2024		<a href="#">77886</a>	DIXON HOLDINGS LLC	General Ledger	Outstanding	Check	-258.00
11/14/2024		<a href="#">77887</a>	ACC 450 LLC	General Ledger	Outstanding	Check	-1,731.00
11/14/2024		<a href="#">77888</a>	ACC 349 LLC	General Ledger	Outstanding	Check	-594.00
11/14/2024		<a href="#">77889</a>	ACC 619 LLC	General Ledger	Outstanding	Check	-684.00

**Township Officials Request for Appointment**

**RECEIVED**

**DEC 06 2024**

**DES MOINES CO. AUDITOR  
BURLINGTON, IOWA**

Date: 11/29/2024

To: Des Moines County Board of Supervisors

I am requesting your approval to be appointed to a four-year term expiring on December 31, 2028 for:

Benton

Name of Township

Trustee

Clerk or Trustee

Dennis R Walker

Print Full Name

Dennis R Walker

Sign Full Name

8252 Stony Hollow Rd.

Address

Burlington, Iowa 52601

City, State, Zip Code

563-260-0847

Phone Number

debrataylorwalker@gmail.com

Email Address

**Township Officials Request for Appointment**

Date: 12/1/24

RECEIVED

DEC 05 2024

To: Des Moines County Board of Supervisors

DES MOINES CO. AUDITOR  
BURLINGTON, IOWA

I am requesting your approval to be appointed to a four-year term expiring on  
December 31, 2028 for:

Danville

Name of Township

Trustee

Clerk or Trustee

Joel Walter Beck

Print Full Name

Joel Walter Beck

Sign Full Name

18535 110th St.

Address

Danville, IA 52623

City, State, Zip Code

319-572-0674

Phone Number

becktiling@gmail.com

Email Address

## Township Officials Request for Appointment

Date: 12-1-24

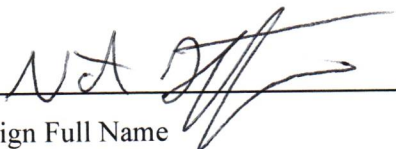
To: Des Moines County Board of Supervisors

I am requesting your approval to be appointed to a four-year term expiring on December 31, 2028, for:

Franklin  
Name of Township

Trustee  
Clerk or Trustee

Nathan Steffener  
Print Full Name

  
Sign Full Name

11921 182<sup>nd</sup> st  
Address

Sperry Ia 52650  
City, State, Zip Code

319 759 1042  
Phone Number

Nrsteffener@yahoo.com  
Email Address

**RECEIVED**

DEC 02 2024

DES MOINES CO. AUDITOR  
BURLINGTON, IOWA



## Township Officials Request for Appointment

Date: 12-1-24

To: Des Moines County Board of Supervisors

I am requesting your approval to be appointed to a four-year term expiring on December 31, 2028 for:

Huron

Name of Township

~~Clerk~~ Trustee

~~Clerk or~~ Trustee

Dustin Siegle

Print Full Name

Dustin Siegle

Sign Full Name

4189 Pumping Station RD.

Address

Oakville IA 52646

City, State, Zip Code

(319) 759-0011

Phone Number

DLSiegle@mcotelco.net

Email Address

**FILED**

DEC 04 2024

DES MOINES CO. AUDITOR  
BURLINGTON, IOWA

## Township Officials Request for Appointment

Date: 12/12/24

RECEIVED

DEC 16 2024

To: Des Moines County Board of Supervisors

DES MOINES CO. AUDITOR  
BURLINGTON, IOWA

I am requesting your approval to be appointed to a four-year term expiring on  
December 31, 2024, for:

Huron

Name of Township

Trustee

Clerk or Trustee

Benjamin Thie

Print Full Name

Benjamin Thie

Sign Full Name

8120 250<sup>th</sup> St.

Address

Metropolis IA 52637

City, State, Zip Code

319-768-8268

Phone Number

bthie@dmccmutual.com

Email Address

RECEIVED

DEC 03 2024

DES MOINES CO. AUDITOR  
BURLINGTON, IOWA

**Township Officials Request for Appointment**

Date: 11/29/24

To: Des Moines County Board of Supervisors

I am requesting your approval to be appointed to a four-year term expiring on  
December 31, ~~2028~~, for:

Huron  
Name of Township

Trustee

Clerk or Trustee

Jeff Hedges  
Print Full Name

Jeff Hedges  
Sign Full Name

24369 DMC Hwy 99  
Address

Oakville, IA 52646  
City, State, Zip Code

319-572-0671  
Phone Number

jhedges.ag@gmail.com  
Email Address

## Township Officials Request for Appointment

Date: 12/11/2024

RECEIVED

DEC 12 2024

To: Des Moines County Board of Supervisors

DES MOINES CO. AUDITOR  
BURLINGTON, IOWA

I am requesting your approval to be appointed to a four-year term expiring on  
December 31, 2024, for:

Jackson

Name of Township

Trustee

Clerk or Trustee

Michael G Poggemiller

Print Full Name

Michael G Poggemiller

Sign Full Name

18765 22nd Ave

Address

Burlington IA 52601

City, State, Zip Code

319-759 8008

Phone Number

poggymic@meopotelco.net

Email Address

**Township Officials Request for Appointment**

Date: 12/17/2024

**RECEIVED**

DEC 18 2024

To: Des Moines County Board of Supervisors

DES MOINES CO. AUDITOR  
BURLINGTON, IOWA

I am requesting your approval to be appointed to a four-year term expiring on  
December 31, 2028 for:

Pleasant Grove

Trustee

Name of Township

Clerk or Trustee

Charles T Nealey

Print Full Name

Charles Nealey

Sign Full Name

1995 3 155<sup>th</sup> St.

Address

Danville Ia 52671

City, State, Zip Code

319 - 392 - 4543

Phone Number

\_\_\_\_\_  
Email Address

## Township Officials Request for Appointment

Date: 12-4-2024

To: Des Moines County Board of Supervisors

I am requesting your approval to be appointed to a four-year term expiring on  
December 31, 2028 for:

RECEIVED

DEC 06 2024

DES MOINES CO. AUDITOR  
BURLINGTON, IOWA

Pleasant Grove

Name of Township

Trustee

Clerk or Trustee

Bill Tucker

Print Full Name

Bill Tucker

Sign Full Name

1953 180TH ST.

Address

Newkendon, IA. 52645

City, State, Zip Code

319-209-0305

Phone Number

tuckertarms@live.com

Email Address

## Township Officials Request for Appointment

Date: Dec 4, 2024

To: Des Moines County Board of Supervisors

RECEIVED

DEC 06 2024

DES MOINES CO. AUDITOR  
BURLINGTON, IOWA

I am requesting your approval to be appointed to a four-year term expiring on  
December 31, 202~~8~~ for:

Tama  
Name of Township

Trustee

Clerk or Trustee

Laverne R. Neal

Print Full Name

Laverne R. Neal

Sign Full Name

9516 Golf Course Rd.

Address

Burlington, Iowa 52601

City, State, Zip Code

319-750-9535

Phone Number

Prn Country@gmail.com

Email Address

# Township Officials Request for Appointment

FILED

DEC 13 2024

DES MOINES CO. AUDITOR  
BURLINGTON, IOWA

Date: 12-10-24

To: Des Moines County Board of Supervisors

I am requesting your approval to be appointed to a four-year term expiring on  
December 31, 2024, for:

Union \_\_\_\_\_

Name of Township \_\_\_\_\_

Trustee Dan Hull

Clerk or Trustee

DANIEL WILLIAM HULL

Print Full Name

Dan W Hull

Sign Full Name

17835 SKUNK RIVER ROAD

Address

WEVER IOWA 52658

City, State, Zip Code

3197599525

Phone Number

\_\_\_\_\_  
Email Address



RECEIVED

DEC 02 2024

DES MOINES CO. AUDITOR  
BURLINGTON, IOWA

**Township Officials Request for Appointment**

Date: 11-27-24

To: Des Moines County Board of Supervisors

I am requesting your approval to be appointed to a four-year term expiring on  
December 31, 2028, for:

Union \_\_\_\_\_

Name of Township

Trustee \_\_\_\_\_

Clerk or Trustee

Robert Earl Wollam

Print Full Name

Robert Earl Wollam

Sign Full Name

3261 Hwy 61

Address

Burlington Iowa 52601

City, State, Zip Code

319-759-5234

Phone Number

Wollam RB@yahoo.com

Email Address

RECEIVED

DEC 02 2024

DES MOINES CO. AUDITOR  
BURLINGTON, IOWA

### Township Officials Request for Appointment

Date: Nov. 29, 2024

To: Des Moines County Board of Supervisors

I am requesting your approval to be appointed to a four-year term expiring on  
December 31, 2028 for:

Washington

Name of Township

Trustee

Clerk or Trustee

Carroll Ivan Oberman

Print Full Name

Carroll Ivan Oberman

Sign Full Name

21008 145th Ave.

Address

Yarmouth, Iowa 52660

City, State, Zip Code

319-931-2734

Phone Number

No Email

Email Address

RECEIVED

DEC 02 2024

DES MOINES CO. AUDITOR  
BURLINGTON, IOWA

**Township Officials Request for Appointment**

Date: 12-1-24

To: Des Moines County Board of Supervisors

I am requesting your approval to be appointed to a four-year term expiring on  
December 31, 2028 for:

Yellow Springs

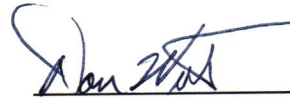
Name of Township

Trustee

Clerk or Trustee

Daniel Wirt

Print Full Name



Sign Full Name

23591 90<sup>th</sup> Ave

Address

Mediapolis IA 52637

City, State, Zip Code

319-~~39~~ 759-3435

Phone Number

dwirt27@yahoo.com

Email Address

# NOTICE OF DES MOINES COUNTY PERSONNEL ACTION

Name: Brian Havener Employee #: \_\_\_\_\_  
Title: Conservation Tech – Part Time Department: Conservation

## STATUS CHANGES

### TERMINATION

Resignation  
 Discharge  
 Retirement  
 Unsatisfactory Probation  
 Death  
 Other, Explain

\_\_\_\_\_  
\_\_\_\_\_  
Last Day Worked \_\_\_\_\_  
Add Vacation Days \_\_\_\_\_ to \_\_\_\_\_  
Add Sick Days \_\_\_\_\_ to \_\_\_\_\_  
Add Other Days \_\_\_\_\_ to \_\_\_\_\_  
Last Day Paid \_\_\_\_\_  
Unpaid Days \_\_\_\_\_ to \_\_\_\_\_

Final Termination Date \_\_\_\_\_  
Final Rate of Pay \_\_\_\_\_  
Permanent Address \_\_\_\_\_  
City, State, Zip \_\_\_\_\_

### LEAVE OF ABSENCE

Maternity  
 Medical  
 Other, Explain  
 Educational  
 Military

Dates of Absence \_\_\_\_\_ to \_\_\_\_\_

Does the employee Want  
Health Insurance Continued  Yes  No  
Does Employee Want Life  
Insurance Continued  Yes  No

Authorized by:   
Authorized by: Chris Lee

Department: Conservation Date: 7/01/2024  
Department: \_\_\_\_\_ Date: \_\_\_\_\_

Pay Period Ending: 1/5/2025 Payroll Date: 1/10/2025

### TRANSFER

Permanent  
 Temporary  
 Voluntary  
 Involuntary

Previous Title \_\_\_\_\_  
Previous Dept \_\_\_\_\_  
New Job Title \_\_\_\_\_  
New Dept \_\_\_\_\_  
Previous Rate \_\_\_\_\_ New Rate \_\_\_\_\_  
Effective Transfer Date \_\_\_\_\_

### LAY OFF

Does the employee Want  
Health Insurance Continued  Yes  No  
Does Employee Want Life  
Insurance Continued  Yes  No  
Last Day Worked \_\_\_\_\_

### SALARY ADJUSTMENT

New Hire  
 Anniversary  
 Promotion  
 Probationary  
 Demotion  
 Reduction  
 Suspension  
 Other, Explain

6 Month step increase

Previous Rate \$17.50 / hr New Rate \$18.00/hr  
Previous Job Title: (if changed) \_\_\_\_\_  
Effective Date: January 1, 2024

# NOTICE OF DES MOINES COUNTY PERSONNEL ACTION

Name: Jennifer Phillips Employee #: \_\_\_\_\_  
Title: Clerk II – MV Department Department: Treasurer

## STATUS CHANGES

### TERMINATION

Resignation     Unsatisfactory Probation  
 Discharge     Death  
 Retirement     Other, Explain

\_\_\_\_\_

Last Day Worked \_\_\_\_\_  
Add Vacation Days \_\_\_\_\_ to \_\_\_\_\_  
Add Sick Days \_\_\_\_\_ to \_\_\_\_\_  
Add Other Days \_\_\_\_\_ to \_\_\_\_\_  
Last Day Paid \_\_\_\_\_  
Unpaid Days \_\_\_\_\_ to \_\_\_\_\_

Final Termination Date \_\_\_\_\_  
Final Rate of Pay \_\_\_\_\_  
Permanent Address \_\_\_\_\_  
City, State, Zip \_\_\_\_\_

### LEAVE OF ABSENCE

Maternity     Educational  
 Medical     Military  
 Other, Explain \_\_\_\_\_

Dates of Absence \_\_\_\_\_ to \_\_\_\_\_

Does the employee Want  
Health Insurance Continued  Yes  No  
Does Employee Want Life  
Insurance Continued  Yes  No

### TRANSFER

Permanent     Voluntary  
 Temporary     Involuntary

Previous Title \_\_\_\_\_  
Previous Dept \_\_\_\_\_  
New Job Title \_\_\_\_\_  
New Dept \_\_\_\_\_  
Previous Rate \_\_\_\_\_ New Rate \_\_\_\_\_  
Effective Transfer Date \_\_\_\_\_

### LAY OFF

Does the employee Want  
Health Insurance Continued  Yes  No  
Does Employee Want Life  
Insurance Continued  Yes  No  
Last Day Worked \_\_\_\_\_

### SALARY ADJUSTMENT

New Hire     Demotion  
 Anniversary     Reduction  
 Promotion     Suspension  
 Probationary     Other, Explain

**Step increase**

Previous Rate \$35,123.90/yr New Rate \$35,894.76/yr  
Previous Job Title: (if changed) \_\_\_\_\_  
Effective Date: 01/02/2025

Authorized by: Janelle Kelley Londquist Department: \_\_\_\_\_ Date: 12/27/2024  
Authorized by: \_\_\_\_\_ Department: \_\_\_\_\_ Date: \_\_\_\_\_

Pay Period Ending: 01/04/2025 Payroll Date: 01/10/2025

# NOTICE OF DES MOINES COUNTY PERSONNEL ACTION

Name: Angela Dunham Employee #: 00920  
Title: Correctional Officer Department: Correctional Center

## STATUS CHANGES

### TERMINATION

- |                                      |   |
|--------------------------------------|---|
| <input type="checkbox"/> Resignation | <input type="checkbox"/> Unsatisfactory Probation |
| <input type="checkbox"/> Discharge   | <input type="checkbox"/> Death                    |
| <input type="checkbox"/> Retirement  | <input type="checkbox"/> Other, Explain           |

### TRANSFER

- |                                    |                                      |
|------------------------------------|--------------------------------------|
| <input type="checkbox"/> Permanent | <input type="checkbox"/> Voluntary   |
| <input type="checkbox"/> Temporary | <input type="checkbox"/> Involuntary |

Previous Title \_\_\_\_\_  
Previous Dept \_\_\_\_\_  
New Job Title \_\_\_\_\_  
New Dept \_\_\_\_\_  
Previous Rate \_\_\_\_\_ New Rate \_\_\_\_\_  
Effective Transfer Date \_\_\_\_\_

Last Day Worked \_\_\_\_\_  
Add Vacation Days \_\_\_\_\_ to \_\_\_\_\_  
Add Sick Days \_\_\_\_\_ to \_\_\_\_\_  
Add Other Days \_\_\_\_\_ to \_\_\_\_\_  
Last Day Paid \_\_\_\_\_  
Unpaid Days \_\_\_\_\_ to \_\_\_\_\_

### LAY OFF

Final Termination Date \_\_\_\_\_ Does the employee Want  
Health Insurance Continued  Yes  No  
Does Employee Want Life  
Insurance Continued  Yes  No  
Last Day Worked \_\_\_\_\_

Final Rate of Pay \_\_\_\_\_  
Permanent Address \_\_\_\_\_  
City, State, Zip \_\_\_\_\_

### LEAVE OF ABSENCE

- |   |                                      |
|---|--------------------------------------|
| <input type="checkbox"/> Paternity      | <input type="checkbox"/> Educational |
| <input type="checkbox"/> Medical        | <input type="checkbox"/> Military    |
| <input type="checkbox"/> Other, Explain |                                      |

### SALARY ADJUSTMENT

- |                                      |  |
|--------------------------------------|--|
| <input type="checkbox"/> New Hire    | <input type="checkbox"/> Probationary              |
| <input type="checkbox"/> 77.11 Hours | <input type="checkbox"/> Demotion                  |
| <input type="checkbox"/> 80 Hours    | <input type="checkbox"/> Reduction                 |
| <input type="checkbox"/> Anniversary | <input type="checkbox"/> Suspension                |
| <input type="checkbox"/> Promotion   | <input checked="" type="checkbox"/> Other, Explain |

**Unpaid Hours: 51.89**

Dates of Absence \_\_\_\_\_ to \_\_\_\_\_

Does the employee Want  
Health Insurance Continued  Yes  No Previous Rate \_\_\_\_\_ New Rate \_\_\_\_\_  
Does Employee Want Life  
Insurance Continued  Yes  No Previous Job Title: (if changed) \_\_\_\_\_  
Effective Date: \_\_\_\_\_

Authorized by: *K. Gray* Department: Correctional Center Date: December 23, 2024  
Authorized by: \_\_\_\_\_ Department: \_\_\_\_\_ Date: \_\_\_\_\_

Pay Period Ending: December 21, 2024 Payroll Date: December 27, 2024

Emailed Payroll: 12-23-24

# NOTICE OF DES MOINES COUNTY PERSONNEL ACTION

Name: Ronald Lee II Employee #: \_\_\_\_\_  
Title: RN Department: Local Health

## STATUS CHANGES

### TERMINATION

Resignation     Unsatisfactory Probation  
 Discharge     Death  
 Retirement     Other, Explain

\_\_\_\_\_  
Last Day Worked \_\_\_\_\_  
Add Vacation Days \_\_\_\_\_ to \_\_\_\_\_  
Add Sick Days \_\_\_\_\_ to \_\_\_\_\_  
Add Other Days \_\_\_\_\_ to \_\_\_\_\_  
Unpaid Days \_\_\_\_\_ to \_\_\_\_\_

Final Termination Date \_\_\_\_\_  
Final Rate of Pay \_\_\_\_\_  
Permanent Address \_\_\_\_\_  
City, State, Zip \_\_\_\_\_

### LEAVE OF ABSENCE

Maternity     Educational  
 Medical     Military  
 Other, Explain \_\_\_\_\_

Dates of Absence \_\_\_\_\_ to \_\_\_\_\_

Does the employee Want  
Health Insurance Continued  Yes  No  
Does Employee Want Life  
Insurance Continued  Yes  No

Authorized by: Christa Poggemiller Department: Local Health Date: 12/20/2024  
Authorized by: \_\_\_\_\_ Department: \_\_\_\_\_ Date: \_\_\_\_\_

Pay Period Ending: \_\_\_\_\_ Payroll Date: \_\_\_\_\_

### TRANSFER

Permanent     Voluntary  
 Temporary     Involuntary

Previous Title \_\_\_\_\_  
Previous Dept \_\_\_\_\_  
New Job Title \_\_\_\_\_  
New Dept \_\_\_\_\_  
Previous Rate \_\_\_\_\_  
Effective Transfer Date \_\_\_\_\_

### LAY OFF

Does the employee Want  
Health Insurance Continued  Yes  No  
Does Employee Want Life  
Insurance Continued  Yes  No  
Last Day Worked \_\_\_\_\_

### SALARY ADJUSTMENT

Reclassification     Demotion  
 Anniversary     Reduction  
 Promotion     Suspension  
 Probationary     Other, Explain

37.55 hours unpaid 12/16/2024-12/20/2024

Previous Rate \_\_\_\_\_ New Rate \_\_\_\_\_  
Previous Job Title: (if changed) \_\_\_\_\_  
Effective Date: \_\_\_\_\_

**CLERK'S REPORT OF FEES COLLECTED**

**STATE OF IOWA     )  
DES MOINES COUNTY)**

**TO THE DES MOINES COUNTY BOARD OF SUPERVISORS:**

I, SARA MADDUX, CLERK OF DISTRICT COURT OF THE ABOVE-NAMED COUNTY AND STATE, DO HEREBY CERTIFY THAT THE FOLLOWING IS A TRUE AND CORRECT STATEMENT OF THE FEES COLLECTED BY ME IN MY OFFICE FOR THE MONTH OF NOVEMBER, 2024 AND THE SAME HAS BEEN PAID TO THE COUNTY TREASURER, PER DUPLICATE VOUCHER HERETO ATTACHED.

DES MOINES COUNTY TREASURER:

5% OF STATE FINE SURCHARGE	\$ -226.15
SHERIFF FEES	261.59
INFRACTIONS	10,398.73
TOBACCO	113.20
COUNTY ENFORCEMENT SURCHARGE	-15.37
LAW LIBRARY	1.00
RECORD SECURITIES FEES	0
PRE-PD FEES TO SHERIFF	3.60
MISC. REIMBURSEMENT (INDIGENT DEFENSE)	0
TOTAL FEES	<u>\$10,536.60</u>

TOTAL PAID \$10,536.60

CHECK No. 192000

RESPECTFULLY SUBMITTED THIS 13 DAY OF DECEMBER, 2024.

  
SARA MADDUX  
CLERK OF DISTRICT COURT



# COMMISSION OF VETERANS AFFAIRS



We, the undersigned members of the Commission of Veterans Affairs, hereby certify that the following is a correct statement of the names, and assistance given to persons entitled to financial assistance under Chapter 35B of the Code of Iowa, as amended, for the month of **November 2024**.

NAME	WAR	AMOUNT	FOR

TOTAL

\$0.00

Arne Hausknecht      Marilyn Box

Thomas Rowley



# COMMISSION OF VETERANS AFFAIRS

## DES MOINES COUNTY

STATISTICS FOR THE MONTH OF NOVEMBER 2024

Total spent on Direct Financial Aid to Vets: **\$0.00** Total Budgeted **\$23,050.00**

SPENT:		WAR-TIME PERIOD				BALANCE
						\$23,050.00
Food	\$0.00	WWII	\$0.00	July	\$550.00	\$22,500.00
Medical	\$0.00	Korean	\$0.00	August	\$547.90	\$21,952.10
Rent	\$0.00	Vietnam	\$0.00	September	\$401.42	\$21,550.68
Utilities	\$0.00	Lebanon	\$0.00	October	\$550.00	\$21,000.68
Clothing	\$0.00	Panama	\$0.00	November	\$0.00	\$21,000.68
Personal	\$0.00	Grenada	\$0.00	December		\$21,000.68
Education	\$0.00	Persian Gulf	\$0.00	January		\$21,000.68
Burial	\$0.00	Peace Time	\$0.00	February		\$21,000.68
Misc.	\$0.00	<i>Food Pantry</i>	\$0.00	March		\$21,000.68
				April		\$21,000.68
				May		\$21,000.68
<b>Total</b>	<b>\$0.00</b>			June		\$21,000.68



COMMISSION OF VETERANS AFFAIRS



We, the undersigned members of the Commission of Veterans Affairs, hereby certify that the following is a correct statement of the names, and assistance given to persons entitled to financial assistance under Chapter 35B of the Code of Iowa, as amended, for the month of **December 2024**.

NAME	WAR	AMOUNT	FOR

**TOTAL**

**\$0.00**

*Arne Hausknecht*  
Arne Hausknecht

*Marilyn Box*  
Marilyn Box

*Thomas Rowley*  
Thomas Rowley



# COMMISSION OF VETERANS AFFAIRS

## DES MOINES COUNTY

STATISTICS FOR THE MONTH OF DECEMBER 2024

Total spent on Direct Financial Aid to Vets:

**\$0.00**

Total Budgeted

**\$23,050.00**

SPENT:		WAR-TIME PERIOD				BALANCE
						\$23,050.00
Food	\$0.00	WWII	\$0.00	July	\$550.00	\$22,500.00
Medical	\$0.00	Korean	\$0.00	August	\$547.90	\$21,952.10
Rent	\$0.00	Vietnam	\$0.00	September	\$401.42	\$21,550.68
Utilities	\$0.00	Lebanon	\$0.00	October	\$550.00	\$21,000.68
Clothing	\$0.00	Panama	\$0.00	November	\$0.00	\$21,000.68
Personal	\$0.00	Grenada	\$0.00	December	\$0.00	\$21,000.68
Education	\$0.00	Persian Gulf	\$0.00	January		\$21,000.68
Burial	\$0.00	Peace Time	\$0.00	February		\$21,000.68
Misc.	\$0.00	<i>Food Pantry</i>	\$0.00	March		\$21,000.68
				April		\$21,000.68
				May		\$21,000.68
<b>Total</b>	<b>\$0.00</b>			June		\$21,000.68

# VETERANS AFFAIRS STATISTICS

July 2024-June 2025



	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YEAR
<b>FACE TO FACE INTERVIEWS</b>													
Federal Assist	38	44	18	43	26	19							188
County Assist	3	2	2	2	0	0							9
<b>PHONE CALLS RECEIVED</b>													
Federal Assist	119	122	72	121	102	74							610
County Assist	3	1	5	2	1	0							12
Van Calls	37	35	27	41	33	24							197
VA Clinic Calls	3	0	2	3	1	0							9
<b>CORRESPONDENCE</b>													
Received	4	4	3	5	2	2							20
Sent	5	2	4	6	4	4							25
<b>VETS ASSISTED IN COMPLETING FORMS</b>													
	38	44	18	43	26	19							188
<b>GRAVE REGISTRATION FORMS TO STATE</b>													
	2	1	3	1	0	0							7



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part of FuturePlan by Ascensus®

# GASB 75 ACTUARIAL VALUATION

## Fiscal Year Ending June 30, 2024

# DES MOINES COUNTY

### **CONTACT**

**Andrew Smith, ASA, MAAA**  
andrew.smith@nyhart.com

### **PHONE**

General (317) 845-3500

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**December 19, 2024**

**Sara Doty**  
**Des Moines County**  
**513 N Main St.**  
**PO Box 784**  
**Burlington, IA 52601**

This report summarizes the GASB actuarial valuation for the Des Moines County 2023/24 fiscal year. To the best of our knowledge, the report presents a fair position of the funded status of the plan in accordance with GASB Statement No. 75 (Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions). This report may not be appropriate for other purposes. Please contact Nyhart prior to disclosing this report to any other party or relying on its content for any purpose other than that explained above. Failure to do so may result in misrepresentation or misinterpretation of this report.

The information presented herein is based on the actuarial assumptions and substantive plan provisions summarized in this report and participant information furnished to us by the Plan Sponsor. We have reviewed the employee census provided by the Plan Sponsor for reasonableness when compared to the prior information provided but have not audited the information at the source, and therefore do not accept responsibility for the accuracy or the completeness of the data on which the information is based. When relevant data may be missing, we may have made assumptions we feel are neutral or conservative to the purpose of the measurement. We are not aware of any significant issues with and have relied on the data provided.

The discount rate, other economic assumptions, and demographic assumptions have been selected by the Plan Sponsor with the concurrence of Nyhart. In our opinion, the actuarial assumptions are individually reasonable and in combination represent our estimate of anticipated experience of the Plan. All calculations have been made in accordance with generally accepted actuarial principles and practice.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following:

- plan experience differing from that anticipated by the economic or demographic assumptions;
- changes in economic or demographic assumptions;
- increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period); and
- changes in plan provisions or applicable law.

We did not perform an analysis of the potential range of future measurements due to the limited scope of our engagement.

To our knowledge, there have been no significant events prior to the current year's measurement date or as of the date of this report that could materially affect the results contained herein.



Neither Nyhart nor any of its employees has any relationship with the plan or its sponsor that could impair or appear to impair the objectivity of this report. Our professional work is in full compliance with the American Academy of Actuaries "Code of Professional Conduct" Precept 7 regarding conflict of interest. The undersigned are compliant with the continuing education requirements of the Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States.

Should you have any questions please do not hesitate to contact us.

A handwritten signature in cursive script that reads "Andrew Smith".

Andrew Smith, ASA, MAAA  
Actuary

A handwritten signature in cursive script that reads "John Lee".

John Lee, FSA, MAAA  
Actuary

# Executive Summary

## Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

### Summary of Results

Presented below is the summary of GASB 75 results for the fiscal year ending June 30, 2024 compared to the prior fiscal year as shown in the County's Notes to Financial Statement.

	As of June 30, 2023	As of June 30, 2024
<b>Total OPEB Liability</b>	\$ 681,370	\$ 648,065
<b>Actuarial Value of Assets</b>	\$ 0	\$ 0
<b>Net OPEB Liability</b>	\$ 681,370	\$ 648,065
<b>Funded Ratio</b>	0.0%	0.0%

	FY 2022/23	FY 2023/24
<b>OPEB Expense</b>	\$ 56,330	\$ 43,703
<b>Annual Employer Contributions</b>	\$ 33,677	\$ 35,364

	As of June 30, 2023	As of June 30, 2024
<b>Discount Rate</b>	4.13%	4.21%
<b>Expected Return on Assets</b>	N/A	N/A

	As of June 30, 2024
<b>Total Active Participants</b>	145
<b>Total Retiree Participants</b>	4

The active participants' number above may include active employees who currently have no health care coverage. Refer to Summary of Participants section for an accurate breakdown of active employees with and without coverage.

# Executive Summary

Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

## Summary of Results

Below is a breakdown of total GASB 75 liabilities allocated to past and current service compared to the prior year. The table below also provides a breakdown of the Total OPEB Liability allocated to pre- and post- Medicare eligibility. The liability shown below includes explicit (if any) and implicit subsidies. Refer to the Substantive Plan Provisions section for complete information on the Plan Sponsor's GASB subsidies.

Present Value of Future Benefits	As of June 30, 2023	As of June 30, 2024
Active Employees	\$ 1,245,210	\$ 1,238,215
Retired Employees	96,145	74,462
<b>Total Present Value of Future Benefits</b>	<b>\$ 1,341,355</b>	<b>\$ 1,312,677</b>

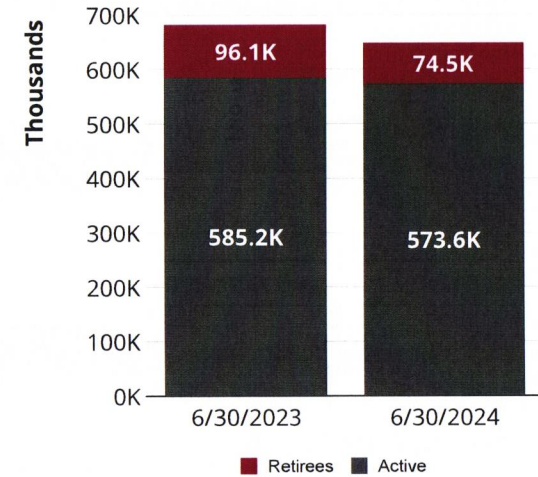
Total OPEB Liability	As of June 30, 2023	As of June 30, 2024
Active Pre-Medicare	\$ 585,225	\$ 573,603
Active Post-Medicare	0	0
Active Liability	\$ 585,225	\$ 573,603

Retiree Pre-Medicare	\$ 96,145	\$ 74,462
Retiree Post-Medicare	0	0
Retiree Liability	\$ 96,145	\$ 74,462

<b>Total OPEB Liability</b>	<b>\$ 681,370</b>	<b>\$ 648,065</b>
-----------------------------	-------------------	-------------------

	As of June 30, 2023	As of June 30, 2024
Discount Rate	4.13%	4.21%

## Changes In Total OPEB Liability



**Present Value of Future Benefits (PVFB)** is the amount needed as of June 30, 2024 and June 30, 2023, to fully fund the County's retiree health care subsidies for existing and future retirees and their dependents assuming all actuarial assumptions are met.

**Total OPEB Liability** is the portion of PVFB considered to be accrued or earned as of June 30, 2024 and June 30, 2023. This amount is a required disclosure in the Required Supplementary Information section.

# GASB Disclosures

Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

## Schedule of Changes in Net OPEB Liability and Related Ratios

OPEB Liability	FY 2023/24	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20
<b>Total OPEB Liability</b>					
Total OPEB Liability - beginning of year	\$ 681,370	\$ 744,043	\$ 861,266	\$ 883,329	\$ 781,362
Service cost	40,225	44,258	65,995	64,635	44,828
Interest	29,079	31,560	19,887	24,699	28,391
Change of benefit terms	0	0	0	0	0
Changes in assumptions	46,012	(1,851)	(78,890)	25,362	144,303
Differences between expected and actual experience	(113,257)	(102,963)	(85,653)	(97,646)	(80,574)
Benefit payments	(35,364)	(33,677)	(38,562)	(39,113)	(34,981)
Net change in total OPEB liability	\$ (33,305)	\$ (62,673)	\$ (117,223)	\$ (22,063)	\$ 101,967
Total OPEB Liability - end of year	\$ 648,065	\$ 681,370	\$ 744,043	\$ 861,266	\$ 883,329
<b>Plan Fiduciary Net Position</b>					
Plan fiduciary net position - beginning of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contributions - employer	35,364	33,677	38,562	39,113	34,981
Contributions - active employees	0	0	0	0	0
Net investment income	0	0	0	0	0
Benefit payments	(35,364)	(33,677)	(38,562)	(39,113)	(34,981)
Trust administrative expenses	0	0	0	0	0
Net change in plan fiduciary net position	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Plan fiduciary net position - end of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Net OPEB Liability - end of year</b>	<b>\$ 648,065</b>	<b>\$ 681,370</b>	<b>\$ 744,043</b>	<b>\$ 861,266</b>	<b>\$ 883,329</b>
Plan fiduciary net position as % of total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%
Covered employee payroll	\$ 8,293,005	\$ 8,890,066	\$ 8,403,711	N/A	N/A
Net OPEB liability as % of covered payroll	7.8%	7.7%	8.9%	N/A	N/A

# GASB Disclosures

Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

## Schedule of Changes in Net OPEB Liability and Related Ratios (Continued)

OPEB Liability	FY 2018/19	FY 2017/18
<b>Total OPEB Liability</b>		
Total OPEB Liability - beginning of year	\$ 787,634	\$ 686,094
Service cost	43,329	35,266
Interest	31,388	25,199
Change of benefit terms	0	0
Changes in assumptions	20,197	84,115
Differences between expected and actual experience	(61,023)	(7,750)
Benefit payments	(40,163)	(35,290)
Net change in total OPEB liability	\$ (6,272)	\$ 101,540
Total OPEB Liability - end of year	\$ 781,362	\$ 787,634
<b>Plan Fiduciary Net Position</b>		
Plan fiduciary net position - beginning of year	\$ 0	\$ 0
Contributions - employer	40,163	35,290
Contributions - active employees	0	0
Net investment income	0	0
Benefit payments	(40,163)	(35,290)
Trust administrative expenses	0	0
Net change in plan fiduciary net position	\$ 0	\$ 0
Plan fiduciary net position - end of year	\$ 0	\$ 0
<b>Net OPEB Liability - end of year</b>	<b>\$ 781,362</b>	<b>\$ 787,634</b>
Plan fiduciary net position as % of total OPEB liability	0.0%	0.0%
Covered employee payroll	\$ 7,383,811	N/A
Net OPEB liability as % of covered payroll	10.6%	N/A

# GASB Disclosures

Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

## OPEB Expense

OPEB Expense	FY 2023/24	FY 2022/23
Discount Rate		
Beginning of year	4.13%	4.09%
End of year	4.21%	4.13%
Service cost	\$ 40,225	\$ 44,258
Interest	29,079	31,560
Change of benefit terms	0	0
Projected earnings on OPEB plan investments	0	0
Reduction for contributions from active employees	0	0
OPEB plan administrative expenses	0	0
Current period recognition of deferred outflows / (inflows) of resources		
Differences between expected and actual experience	\$ (50,560)	\$ (40,264)
Changes in assumptions	24,959	20,776
Net difference between projected and actual earnings on OPEB plan investments	0	0
Total current period recognition	\$ (25,601)	\$ (19,488)
Total OPEB expense	\$ 43,703	\$ 56,330

# GASB Disclosures

Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

## Deferred Outflows / (Inflows) of Resources

Deferred Outflows / (Inflows) of Resources represents the following items that have not been recognized in the OPEB Expense:

1. Differences between expected and actual experience of the OPEB plan
2. Changes of assumptions
3. Differences between projected and actual earnings in OPEB plan investments (for funded plans only)

The initial amortization period for the first two items noted above is based on expected future service lives while the difference between the projected and actual earnings in OPEB plan investment is amortized over five years. All balances are amortized linearly on a principal only basis and new bases will be created annually for each of the items above.

Differences between expected and actual experience for FYE	Initial Balance	Initial Amortization Period	Annual Recognition	Unamortized Balance as of June 30, 2024
June 30, 2018	\$ (7,750)	9	\$ (861)	\$ (1,723)
June 30, 2019	\$ (61,023)	10	\$ (6,102)	\$ (24,411)
June 30, 2020	\$ (80,574)	10	\$ (8,057)	\$ (40,289)
June 30, 2021	\$ (97,646)	11	\$ (8,877)	\$ (62,138)
June 30, 2022	\$ (85,653)	11	\$ (7,787)	\$ (62,292)
June 30, 2023	\$ (102,963)	12	\$ (8,580)	\$ (85,803)
June 30, 2024	\$ (113,257)	11	\$ (10,296)	\$ (102,961)



# GASB Disclosures

Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

## Deferred Outflows / (Inflows) of Resources (Continued)

Changes in assumptions for FYE	Initial Balance	Initial Amortization Period	Annual Recognition	Unamortized Balance as of June 30, 2024
June 30, 2018	\$ 84,115	9	\$ 9,346	\$ 18,693
June 30, 2019	\$ 20,197	10	\$ 2,020	\$ 8,077
June 30, 2020	\$ 144,303	10	\$ 14,430	\$ 72,153
June 30, 2021	\$ 25,362	11	\$ 2,306	\$ 16,138
June 30, 2022	\$ (78,890)	11	\$ (7,172)	\$ (57,374)
June 30, 2023	\$ (1,851)	12	\$ (154)	\$ (1,543)
June 30, 2024	\$ 46,012	11	\$ 4,183	\$ 41,829

Net Difference between projected and actual earnings in OPEB plan investments for FYE	Initial Balance	Initial Amortization Period	Annual Recognition	Unamortized Balance as of June 30, 2024
June 30, 2020	\$ 0	N/A	\$ 0	\$ 0
June 30, 2021	\$ 0	N/A	\$ 0	\$ 0
June 30, 2022	\$ 0	N/A	\$ 0	\$ 0
June 30, 2023	\$ 0	N/A	\$ 0	\$ 0
June 30, 2024	\$ 0	N/A	\$ 0	\$ 0

# GASB Disclosures

Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

## Deferred Outflows / (Inflows) of Resources (Continued)

As of fiscal year ending June 30, 2024	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ 0	\$ (379,617)
Changes in assumptions	156,890	(58,917)
Net difference between projected and actual earnings in OPEB plan investments	N/A	N/A
<b>Total</b>	<b>\$ 156,890</b>	<b>\$ (438,534)</b>

## Annual Amortization of Deferred Outflows / (Inflows)

The balances as of June 30, 2024 of the deferred outflows / (inflows) of resources will be recognized in OPEB expense in the future fiscal years as noted below.

FYE	Balance
2025	\$ (25,601)
2026	\$ (25,601)
2027	\$ (34,086)
2028	\$ (34,092)
2029	\$ (30,005)
Thereafter	\$ (132,259)

# GASB Disclosures

## Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

### Sensitivity Results

The following presents the Net OPEB Liability as of June 30, 2024, calculated using the discount rate assumed and what it would be using a 1% higher and 1% lower discount rate.

- The current discount rate is 4.21%.
- The 1% decrease in discount rate would be 3.21%.
- The 1% increase in discount rate would be 5.21%.

As of June 30, 2024	Net OPEB Liability	
1% Decrease	\$	696,131
Current Discount Rate	\$	648,065
1% Increase	\$	602,137

The following presents the Net OPEB Liability as of June 30, 2024, using the health care trend rates assumed and what it would be using 1% higher and 1% lower health care trend rates.

- The current health care trend rate starts at an initial rate of 8.00%, decreasing to an ultimate rate of 4.50%.
- The 1% decrease in health care trend rates would assume an initial rate of 7.00%, decreasing to an ultimate rate of 3.50%.
- The 1% increase in health care trend rates would assume an initial rate of 9.00%, decreasing to an ultimate rate of 5.50%.

As of June 30, 2024	Net OPEB Liability	
1% Decrease	\$	576,527
Current Trend Rates	\$	648,065
1% Increase	\$	732,179

# Projection of GASB Disclosures

## Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

The Total OPEB Liability (TOL) is expected to change on an annual basis as a result of expected and unexpected events. Under normal circumstances, it is generally expected to have a net increase each year. Below is a list of the most common events affecting the total OPEB liability and whether they increase or decrease the liability.

### Expected Events

- Increases in TOL due to additional benefit accruals as employees continue to earn service each year
- Increases in TOL due to interest as the employees and retirees age
- Decreases in TOL due to benefit payments

### Unexpected Events

- Increases in TOL when actual health care costs increase more than expected. A liability decrease occurs when the reverse happens.
- Increases in TOL when more new retirements occur than expected or fewer terminations occur than anticipated. Liability decreases occur when the opposite outcomes happen.
- Increases or decreases in TOL depending on whether benefits are improved or reduced.

Projection of Total OPEB Liability (TOL)	FY 2023/24	FY 2024/25
TOL as of beginning of year	\$ 681,370	\$ 648,065
Normal cost as of beginning of year	40,225	42,995
Exp. benefit payments during the year	(35,364)	(26,137)
Interest adjustment to end of year	29,079	28,549
Exp. TOL as of end of year	\$ 715,310	\$ 693,472
Actuarial Loss / (Gain)	(67,245)	TBD
<b>Actual TOL as of end of year</b>	<b>\$ 648,065</b>	<b>\$ TBD</b>
Discount rate as of beginning of year	4.13%	4.21%
Discount rate as of end of year	4.21%	TBD

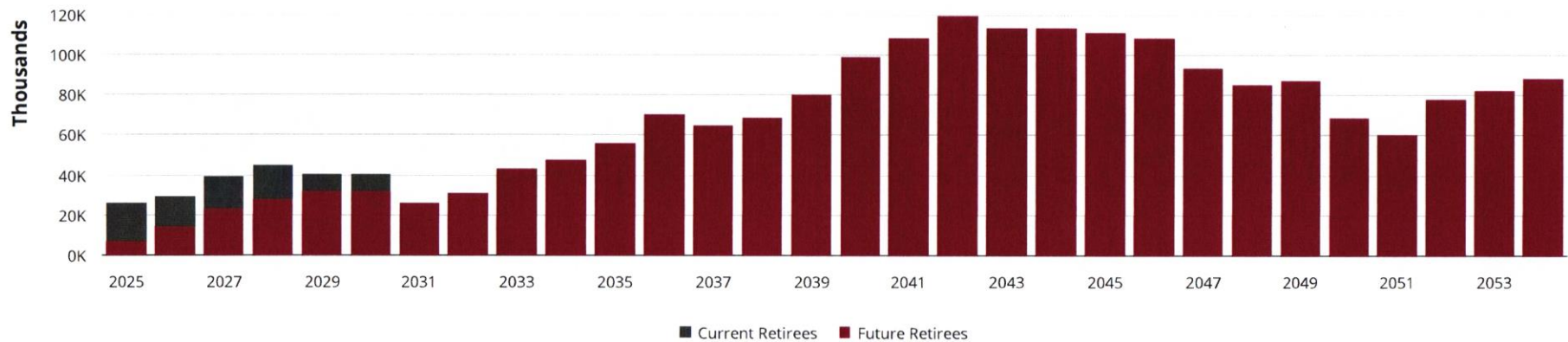
# Cash Flow Projections

## Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

The below projections show the actuarially estimated employer-paid contributions for retiree health benefits for the next thirty years. Results are shown separately for a closed group of current/future retirees. These projections include explicit and implicit subsidies.

FYE	Current Retirees	Future Retirees*	Total	FYE	Current Retirees	Future Retirees*	Total	FYE	Current Retirees	Future Retirees*	Total
2025	\$ 18,848	\$ 7,289	\$ 26,137	2035	\$ 0	\$ 55,522	\$ 55,522	2045	\$ 0	\$ 110,687	\$ 110,687
2026	\$ 14,781	\$ 14,594	\$ 29,375	2036	\$ 0	\$ 70,087	\$ 70,087	2046	\$ 0	\$ 108,105	\$ 108,105
2027	\$ 15,778	\$ 23,410	\$ 39,188	2037	\$ 0	\$ 64,502	\$ 64,502	2047	\$ 0	\$ 93,215	\$ 93,215
2028	\$ 16,754	\$ 28,045	\$ 44,799	2038	\$ 0	\$ 68,170	\$ 68,170	2048	\$ 0	\$ 85,208	\$ 85,208
2029	\$ 8,007	\$ 32,081	\$ 40,088	2039	\$ 0	\$ 80,179	\$ 80,179	2049	\$ 0	\$ 87,275	\$ 87,275
2030	\$ 8,429	\$ 31,938	\$ 40,367	2040	\$ 0	\$ 98,823	\$ 98,823	2050	\$ 0	\$ 68,413	\$ 68,413
2031	\$ 0	\$ 25,970	\$ 25,970	2041	\$ 0	\$ 107,901	\$ 107,901	2051	\$ 0	\$ 59,878	\$ 59,878
2032	\$ 0	\$ 30,678	\$ 30,678	2042	\$ 0	\$ 119,114	\$ 119,114	2052	\$ 0	\$ 77,843	\$ 77,843
2033	\$ 0	\$ 42,824	\$ 42,824	2043	\$ 0	\$ 113,383	\$ 113,383	2053	\$ 0	\$ 82,244	\$ 82,244
2034	\$ 0	\$ 47,422	\$ 47,422	2044	\$ 0	\$ 113,039	\$ 113,039	2054	\$ 0	\$ 88,440	\$ 88,440

**Projected Employer Pay-go Cost**



\* Projections for future retirees do not take into account future new hires.

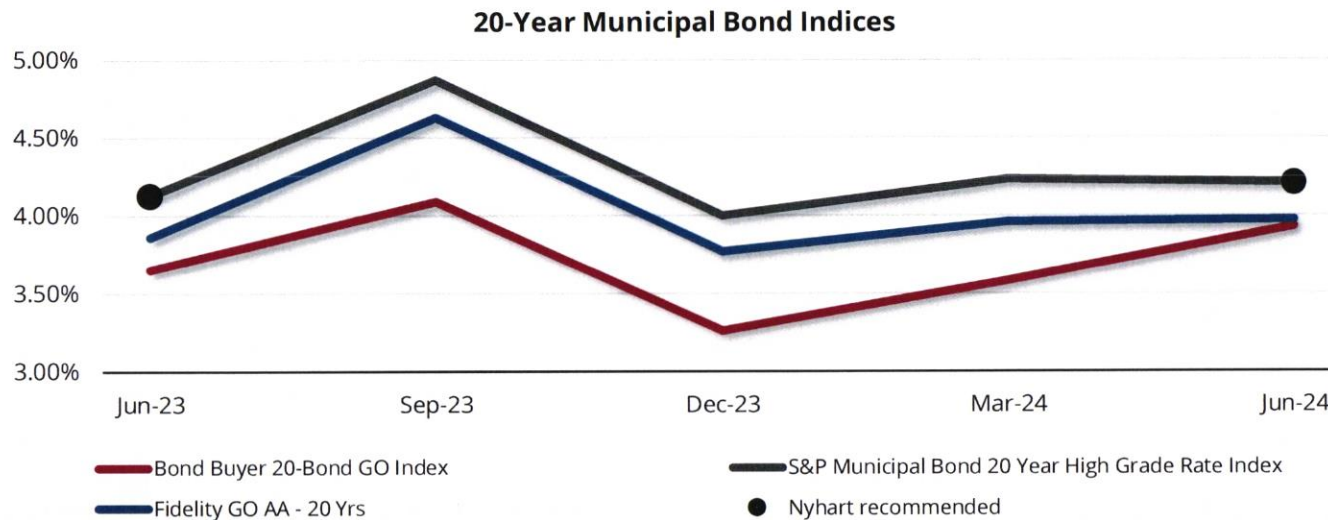
# Discussion of Discount Rates

## Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

Under GASB 75, the discount rate used in valuing OPEB liabilities for unfunded plans as of the Measurement Date must be based on a yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

For the current valuation, the discount rate was selected from the range of indices as shown in the table below, where the range is given as the spread between the lowest and highest rate shown.

	Bond Buyer Go 20-Bond Municipal Bond Index	S&P Municipal Bond 20-Year High Grade Rate Index	Fidelity 20-Year Go Municipal Bond Index	Bond Index Range	Actual Discount Rate Used
Yield as of June 30, 2023	3.65%	4.13%	3.86%	3.65% - 4.13%	<b>4.13%</b>
Yield as of June 30, 2024	3.93%	4.21%	3.97%	3.93% - 4.21%	<b>4.21%</b>



# Summary of Plan Participants

Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

## Active Employees

Actives with coverage	Single <sup>1</sup>	Non-Single	Total	Avg. Age	Avg. Svc	Salary
Plan C	44	91	135	44.7	11.7	\$ 7,747,240
WRAP Plan	6	4	10	41.0	8.0	\$ 545,765
<b>Total actives with coverage</b>	<b>50</b>	<b>95</b>	<b>145</b>	<b>44.5</b>	<b>11.5</b>	<b>\$ 8,293,005</b>

Actives without coverage	Total	Avg. Age	Avg. Svc	Salary
<b>Total actives without coverage</b>	<b>0</b>	<b>NA</b>	<b>NA</b>	<b>\$ NA</b>

WRAP premium income is assumed to be sufficient to cover retiree costs under the plan. There are no GASB liabilities for WRAP participants.

Active employees without coverage are assumed not to elect coverage at retirement. They have been excluded from this GASB valuation.

<sup>1</sup> Single enrollment includes employee only and employee with child(ren) coverage level.

# Summary of Plan Participants

Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

## Active Age-Service Distribution

Age	Years of Service										Total	
	< 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up		
Under 25	3	10										<b>13</b>
25 to 29	3	7	2									<b>12</b>
30 to 34	2	5	6									<b>13</b>
35 to 39		3	4	3	1							<b>11</b>
40 to 44	1	2	5	1	7	4						<b>20</b>
45 to 49	2	10	4	1	3	5	3					<b>28</b>
50 to 54	1	1	2		1	4	2	1				<b>12</b>
55 to 59	2	3		1	3	2	3	2				<b>16</b>
60 to 64	1	4	1	1	3	2	4	1				<b>17</b>
65 to 69			1								1	<b>2</b>
70 & up											1	<b>1</b>
<b>Total</b>	<b>15</b>	<b>45</b>	<b>25</b>	<b>7</b>	<b>18</b>	<b>17</b>	<b>12</b>	<b>4</b>	<b>0</b>	<b>2</b>		<b>145</b>



# Summary of Plan Participants

Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

## Retirees

Retirees with coverage	Single	Non-Single	Total	Avg. Age
Plan C	4	0	4	62.2
<b>Total retirees with coverage</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>62.2</b>

## Retiree Age Distribution

Age	Retirees
< 45	
45 to 49	
50 to 54	
55 to 59	1
60 to 64	3
65 to 69	
70 to 74	
75 to 79	
80 to 84	
85 to 89	
90 & up	
<b>Total</b>	<b>4</b>

# Substantive Plan Provisions

Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

**Eligibility** Employees are eligible for retiree health benefits until Medicare eligibility upon attainment of age 55 and completion of 15 years of service.

**Spouse Benefit** Surviving spouses of retirees are eligible to continue coverage until Medicare eligibility upon the member's death. Surviving spouses of actives can only continue coverage under COBRA.

**Sick Leave Conversion** This report does not reflect any liabilities for sick leave conversion.

**Medical Benefits** Same benefit options are offered to retirees as active employees. The County's health plans are self-insured and experience rated through a larger risk pool that includes the City of Burlington. The monthly premiums effective on July 1, 2024 are as shown below.

	Eff. 7/1/2024	
	Single	Family
\$250 Deductible Plan (Plan B)	N/A	N/A
\$500 Deductible Plan (Plan C)	\$ 591.00	\$ 1,503.00
\$1,000 Deductible Plan (Plan D)	N/A	N/A
\$2,000 Deductible Plan (Plan E)	N/A	N/A
WRAP Plan	\$ 257.00	\$ 612.00

**Retiree Cost Sharing** Retirees are responsible for the full cost of coverage.

**Explicit Subsidy** The County no longer provides any explicit subsidies towards retiree health benefits. In 2011, the County approved special early retirement payments for six early retirees who continued coverage with the County; however, as of the current valuation, none of these six early retirees remain on the plan.

# Actuarial Methods and Assumptions

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## Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

The actuarial assumptions used in this report represent a reasonable long-term expectation of future OPEB outcomes. As national economic and County experience change over time, the assumptions will be tested for ongoing reasonableness and, if necessary, updated.

The discount rate, other economic assumptions, and demographic assumptions have been selected by the Plan Sponsor with the concurrence of Nyhart. In our opinion, the actuarial assumptions are individually reasonable and in combination represent our estimate of anticipated experience of the Plan. All calculations have been made in accordance with generally accepted actuarial principles and practice.

There are changes to the actuarial methods and assumptions since the last full GASB valuation, which was for the fiscal year ending June 30, 2022. Refer to Actuary's Notes section for complete information on these changes. For the current year GASB valuation, we have also updated the per capita costs. We expect to update discount rate, mortality assumption, health care trend rates, and per capita costs again in the next full GASB valuation, which will be for the fiscal year ending June 30, 2026.

<b>Measurement Date</b>	For fiscal year ending June 30, 2024, a June 30, 2024 measurement date was used.
<b>Actuarial Valuation Date</b>	July 1, 2024 Liabilities as of June 30, 2024 are based on an actuarial valuation date of July 1, 2024 with no adjustments. Liabilities as of June 30, 2023 are based on an actuarial valuation date of July 1, 2022 projected to June 30, 2023, reflecting actual premiums and updated discount rate.
<b>Discount Rate</b>	4.21% as of June 30, 2024 and 4.13% as of June 30, 2023 for accounting disclosure purposes Refer to the Discussion of Discount Rates section for more information on selection of the discount rate, which is determined by the Plan Sponsor in concurrence with Nyhart.
<b>Cost Method</b>	Allocation of Actuarial Present Value of Future Benefits for services prior and after the Measurement Date was determined using Entry Age Normal Level % of Salary method where: <ul style="list-style-type: none"><li>• Service Cost for each individual participant, payable from date of employment to date of retirement, is sufficient to pay for the participant's benefit at retirement; and</li><li>• Annual Service Cost is a constant percentage of the participant's salary that is assumed to increase according to the Payroll Growth.</li></ul>

# Actuarial Methods and Assumptions

## Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

### Payroll Growth

Payroll growth includes general wage inflation of 3.25% (2.60% general inflation and 0.65% real wage inflation) plus merit/productivity increases, which are based on the IPERS actuarial valuation for fiscal year ending June 30, 2023. General employees and Elected Officials are assumed to follow the State rates, while Sheriffs and other Protection Officers are assumed to follow the Special Services rates. The assumptions from these state-wide valuations provide reasonable estimates of experience for municipal employers such as Des Moines County. Sample annual merit/productivity increases are as shown below:

Years of Service	General (State)	Special Services
0	11.00%	13.00%
5	4.50%	2.50%
10	2.25%	1.30%
15	1.20%	0.80%
20	0.60%	0.50%
25	0.35%	0.50%
30	0.10%	0.00%
35+	0.00%	0.00%

### Census Data

Census information as of June 30, 2024 was provided by the County in October 2024. We have reviewed it for reasonableness and no material modifications were made to the census data.

### Health Care Coverage Election Rate

Active employees with current coverage: 46%  
Active employees with no coverage: 0%

Inactive employees with current coverage: 100%  
Inactive employees with no coverage: 0%

Health care coverage election rate for current actives and retirees is based on actual data.

The participation rates are based on the County's historical experience.

# Actuarial Methods and Assumptions

## Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

### Spousal Coverage

10% of employees are assumed to be married at retirement. Husbands are assumed to be two years older than wives.  
Spousal coverage for current retirees is based on actual data.

### Mortality

General: SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2021

Sheriffs and Corrections: SOA Pub-2010 Public Safety Headcount Weighted Mortality Table fully generational using Scale MP-2021

Surviving Spouses: SOA Pub-2010 Contingent Survivor Headcount Weighted Mortality Table full generational using Scale MP-2021

The plan does not have sufficient data to have credible experience. Therefore, mortality assumptions are set to reflect general population trends based upon Pub-2010 Mortality tables and the most recent generational projection scale MP-2021 released by the Society of Actuaries (SOA) for future mortality improvements.

### Disability

None

### Turnover Rate

The termination rates are based on the IPERS actuarial valuation for fiscal year ending June 30, 2023. General employees and Elected Officials are assumed to follow the State rates, Sheriffs are assumed to follow the Sheriffs rates, and other Protection Officers are assumed to follow the Protective rates. The assumptions from these state-wide valuations provide reasonable estimates of experience for municipal employers such as Des Moines County. Sample annual turnover rates are as shown below:

General			Sheriffs		Other Protection	
YOS	Male	Female	YOS	Unisex	YOS	Unisex
1	14.00%	14.20%	1	6.00%	1	11.50%
5	5.25%	6.60%	5	2.50%	5	6.50%
10	2.40%	3.25%	10	1.15%	10	3.75%
15	1.60%	2.00%	15+	1.00%	15	2.35%
20	1.10%	1.30%			20	1.60%
25+	1.00%	1.00%			25+	1.25%

# Actuarial Methods and Assumptions

Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

## Health Care Trend Rates

FYE	Medical/Rx (Pre-65)
2025	8.00%
2026	7.50%
2027	7.00%
2028	6.50%
2029	6.00%
2030	5.50%
2031	5.00%
2032	4.50%
2033+	4.50%

The initial trend rate was based on a combination of employer history, national trend surveys, and professional judgment.

The ultimate trend rate was selected based on historical medical CPI information.

## Retiree Contributions

Retiree contributions are assumed to increase according to health care trend rates.

## Retirement Rate

Annual rates of retirement are based on the IPERS Actuarial Valuation as of June 30, 2023. The assumptions from these state-wide valuations provide reasonable estimates of experience for municipal employers such as Des Moines County. Sample rates are as shown below:

Age	General				Special Services			
	Years of Service				Sheriffs		Other Protection	
	1	20	30	33+	Age	All YOS	Age	All YOS
50	0%	0%	0%	0%	50	17%	50	0%
55	4%	4%	4%	25%	55	15%	55	25%
60	5%	5%	15%	15%	60	15%	60	10%
62	15%	30%	35%	35%	62	30%	62	30%
63	15%	35%	30%	30%	63	30%	63	25%
65	30%	30%	30%	30%	65	100%	65	100%
70+	100%	100%	100%	100%	70+	100%	70+	100%

# Actuarial Methods and Assumptions

## Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

### Per Capita Costs<sup>2</sup>

Annual per capita costs were calculated based on the enrollment weighted average 2024/25 premium rates, actuarially increased using 2023 health index factors and enrollment. Current County enrollment and enrollment assumed to represent the larger risk pool was used. The costs are assumed to increase with health care trend rates.

Annual per capita costs are as shown below:

Age	Male	Female
<55	\$ 8,300	\$ 9,500
55-59	\$ 11,200	\$ 10,800
60-64	\$ 14,700	\$ 13,300

The per capita costs represent the cost of coverage for a retiree-only population.

Actuarial standards require the recognition of higher inherent costs for a retired population versus an active population.

The per capita cost for WRAP plan participants is \$3,084.

### Explicit Subsidy

The difference between (a) the premium rate and (b) the retiree contribution. Below is an example of the monthly explicit subsidies for a male retiree age 62 with female spouse of the same age enrolled in Plan C.

	Premium Rate	Retiree Contribution	Explicit Subsidy
	A	B	C = A - B
Retiree	\$ 591.00	\$ 591.00	\$ 0.00
Spouse	\$ 912.00	\$ 912.00	\$ 0.00

<sup>2</sup> Nyhart used the County's 2024/25 premium equivalent rates without adjustment in our calculations. The rates were provided by the County and were assumed to represent the expected cost of claims and administrative expenses under the self-insured health plan. To the extent that the rates do not reflect the full cost of coverage, our actuarial results will need to be revised. Common reasons for rates not reflecting the full cost are (1) use of asset reserves to pay a portion of the expected costs which leads to lower rates than required based on claims experience and (2) use of maximum claim exposure under the plan's aggregate stop-loss policy to set rates which overstate the expected costs for GASB 75 purposes.

# Actuarial Methods and Assumptions

## Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

### Implicit Subsidy

The difference between (a) the per capita cost and (b) the premium rate. Below is an example of the monthly implicit subsidies for a male retiree age 62 with female spouse of the same age enrolled in Plan C.

	Per Capita Cost	Premium Rate	Implicit Subsidy
	A	B	C = A - B
Retiree	\$ 1,225.00	\$ 591.00	\$ 634.00
Spouse	\$ 1,108.33	\$ 912.00	\$ 196.33

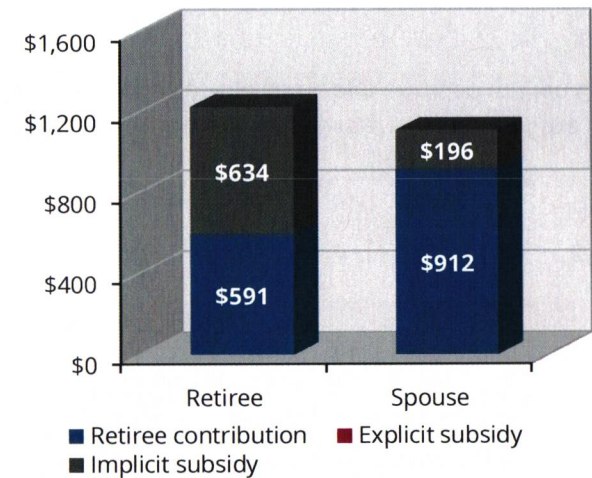
All employers that utilize premium rates based on blended active/retiree claims experience will have an implicit subsidy. There is an exception for Medicare plans using a true community-rated premium rate.

### GASB Subsidy Breakdown

Below is a breakdown of the GASB 75 monthly total cost for a male retiree age 62 with female spouse of the same age enrolled in Plan C.

	Retiree	Spouse
Retiree contribution	\$ 591.00	\$ 912.00
Explicit subsidy	\$ 0.00	\$ 0.00
Implicit subsidy	\$ 634.00	\$ 196.33
Total monthly cost	\$ 1,225.00	\$ 1,108.33

GASB Subsidy Breakdown





# Actuarial Methods and Assumptions

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Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

## Models

### ProVal

Valuation software developed by Winklevoss Technologies, LLC. This software is widely used for the purpose of performing postretirement medical valuations. We coded the plan provisions, assumptions, methods and participant data summarized in this report, and reviewed the liability and cost outputs for reasonableness. We are not aware of any weakness or limitations in the software and have determined it is appropriate for performing this valuation.

### HealthMAPS Manual

Rating manual developed by WTW. 2023 Aging factors are used to develop per capita costs by age for plans with limited credible exposure to develop plan-specific factors. We are not aware of any weakness or limitations in the factors and have determined they are appropriate for performing this valuation.

# APPENDIX

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# Appendix

## Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

### Comparison of Participant Demographic Information

The active participants' number below may include active employees who currently have no health care coverage. Refer to Summary of Participants section for an accurate breakdown of active employees with and without coverage.

	As of June 30, 2022	As of June 30, 2024
Active Participants	152	145
Retired Participants	6	4
Averages for Active		
Age	45.1	44.5
Service	12.4	11.5
Averages for Inactive		
Age	61.9	62.2

# Appendix

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## Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

### Detailed Actuary's Notes

The following assumption have been updated:

1. The discount rate as of the Measurement Date has been updated based on a yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). The prior valuation used a discount rate of 4.13% as of June 30, 2023. The current full valuation uses a discount rate of 4.21% as of June 30, 2024. The impact of this change is a slight decrease in liabilities. The discount rate will be updated annually to reflect market conditions as of the Measurement Date.
2. Health care trend rates have been updated to an annual trend of 8.0% decreasing by 0.5% annually to an ultimate rate of 4.5% for Pre 65 benefits. The impact of this change is an increase in liabilities.
3. The termination rate assumption has been updated to follow the IPERS actuarial valuation report as of 2023. This change resulted in a slight increase in liabilities.
4. The retirement rate assumption has been updated to follow the IPERS actuarial valuation report as of 2023. This change resulted in a slight decrease in liabilities.

Additionally, claims costs and premiums were updated for 2024 which caused an increase in liabilities. The updated census data resulted in a significant decrease in liabilities, mainly due to actives leaving the plan without electing to continue coverage with the County.

# GLOSSARY

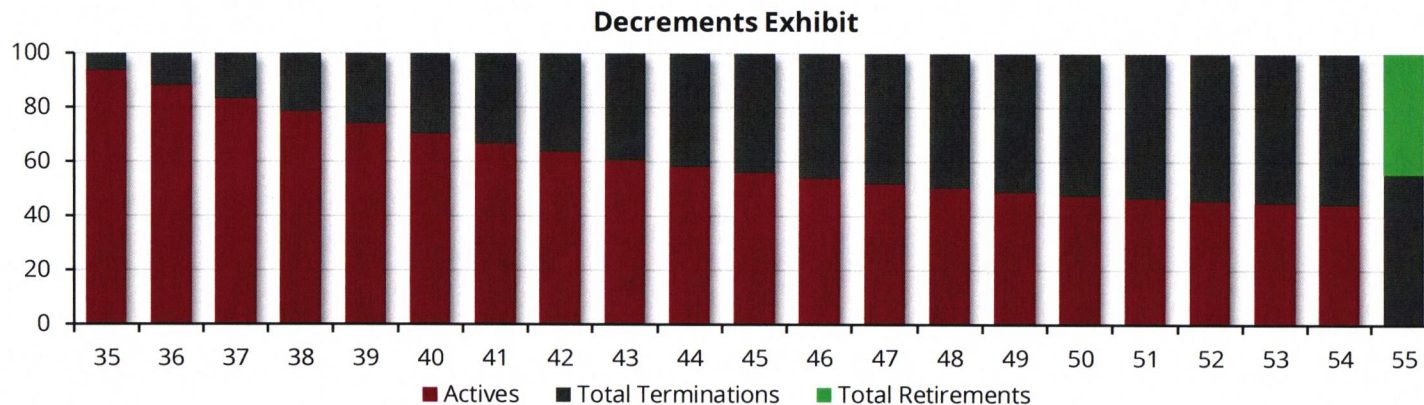
# Glossary – Decrements Exhibit

## Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

The table below illustrates how actuarial assumptions can affect a long-term projection of future liabilities. Starting with 100 employees at age 35, the illustrated actuarial assumptions show that 44.43 employees out of the original 100 are expected to retire and could elect retiree health benefits at age 55.

Age	# Remaining Employees	# of Terminations per Year <sup>3</sup>	# of Retirements per Year	Total Decrements
35	100.000	6.276	0.000	6.276
36	93.724	5.677	0.000	5.677
37	88.047	5.136	0.000	5.136
38	82.911	4.648	0.000	4.648
39	78.262	4.209	0.000	4.209
40	74.053	3.814	0.000	3.814
41	70.239	3.456	0.000	3.456
42	66.783	3.131	0.000	3.131
43	63.652	2.835	0.000	2.835
44	60.817	2.564	0.000	2.564
45	58.253	2.316	0.000	2.316

Age	# Remaining Employees	# of Terminations per Year	# of Retirements per Year	Total Decrements
46	55.938	2.085	0.000	2.085
47	53.853	1.866	0.000	1.866
48	51.987	1.656	0.000	1.656
49	50.331	1.452	0.000	1.452
50	48.880	1.253	0.000	1.253
51	47.627	1.060	0.000	1.060
52	46.567	0.877	0.000	0.877
53	45.690	0.707	0.000	0.707
54	44.983	0.553	0.000	0.553
55	44.430	0.000	44.430	44.430



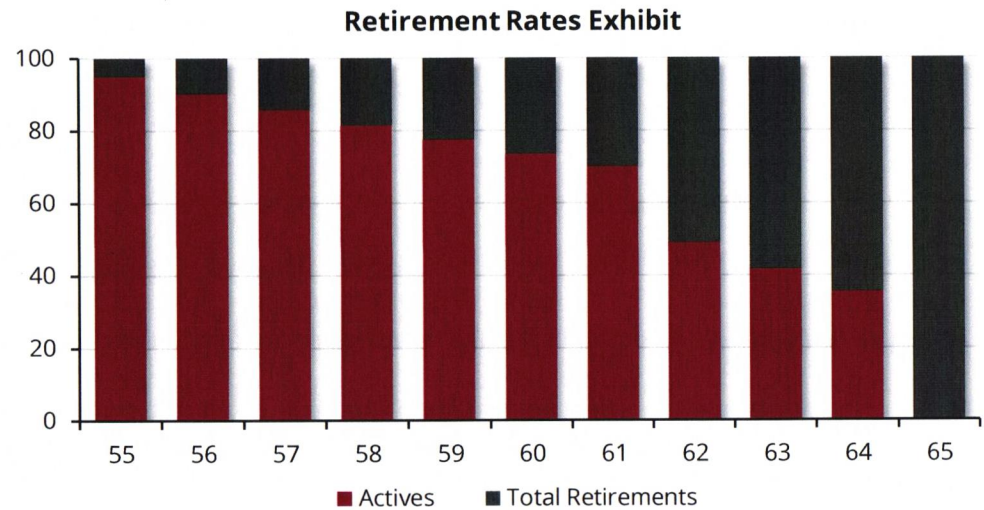
<sup>3</sup> The above rates are illustrative rates and are not used in our GASB calculations.

# Glossary – Retirement Rates Exhibit

## Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

The table below illustrates how actuarial assumptions can affect a long-term projection of future liabilities. The illustrated retirement rates show the number of employees who are assumed to retire annually based on 100 employees age 55 who are eligible for retiree health care coverage. The average age at retirement is 62.0.

Age	Active Employees BOY	Annual Retirement Rates*	# Retirements per Year	Active Employees EOY
55	100.000	5.0%	5.000	95.000
56	95.000	5.0%	4.750	90.250
57	90.250	5.0%	4.513	85.738
58	85.738	5.0%	4.287	81.451
59	81.451	5.0%	4.073	77.378
60	77.378	5.0%	3.869	73.509
61	73.509	5.0%	3.675	69.834
62	69.834	30.0%	20.950	48.884
63	48.884	15.0%	7.333	41.551
64	41.551	15.0%	6.233	35.318
65	35.318	100.0%	35.318	0.000



\* The above rates are illustrative rates and are not used in our GASB calculations.

# Glossary – Definitions

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## Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

GASB 75 defines several unique terms not commonly employed in the funding of pension and retiree health plans. The definitions of the terms used in the GASB actuarial valuations are noted below.

1. **Actuarial Assumptions** – Assumptions as to the occurrence of future events affecting health care costs, such as: mortality, withdrawal, disablement and retirement; changes in compensation and Government provided health care benefits; rates of investment earnings and asset appreciation or depreciation; procedures used to determine the Actuarial Value of Assets; characteristics of future entrants for Open Group Actuarial Cost Methods; and other relevant items.
2. **Actuarial Cost Method** – A procedure for determining the Actuarial Present Value of Future Benefits and expenses and for developing an actuarially equivalent allocation of such value to time periods, usually in the form of a Service Cost and a Total OPEB Liability.
3. **Actuarially Determined Contribution** - A target or recommended contribution to a defined benefit OPEB plan for the reporting period, determined in accordance with the parameters and in conformity with Actuarial Standards of Practice.
4. **Actuarial Present Value** – The value of an amount or series of amounts payable or receivable at various times, determined as of a given date by the application of a particular set of Actuarial Assumptions. For purposes of this standard, each such amount or series of amounts is:
  - a. Adjusted for the probable financial effect of certain intervening events (such as changes in compensation levels, Social Security, marital status, etc.);
  - b. multiplied by the probability of the occurrence of an event (such as survival, death, disability, termination of employment, etc.) on which the payment is conditioned; and
  - c. Discounted according to an assumed rate (or rates) of return to reflect the time value of money.
5. **Deferred Outflow / (Inflow) of Resources** – represents the following items that have not been recognized in the OPEB Expense:
  - a. Differences between expected and actual experience of the OPEB plan
  - b. Changes in assumptions
  - c. Differences between projected and actual earnings in OPEB plan investments (for funded plans only)
6. **Explicit Subsidy** – The difference between (a) the amounts required to be contributed by the retirees based on the premium rates and (b) actual cash contribution made by the employer.
7. **Funded Ratio** – The actuarial value of assets expressed as a percentage of the Total OPEB Liability.



# Glossary – Definitions

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## Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

8. **Healthcare Cost Trend Rate** – The rate of change in the per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design, and technological developments.
9. **Implicit Subsidy** – In an experience-rated healthcare plan that includes both active employees and retirees with blended premium rates for all plan members, the difference between (a) the age-adjusted premiums approximating claim costs for retirees in the group (which, because of the effect of age on claim costs, generally will be higher than the blended premium rates for all group members) and (b) the amounts required to be contributed by the retirees.
10. **OPEB** – Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.
11. **OPEB Expense** – Changes in the Net OPEB Liability in the current reporting period, which includes Service Cost, interest cost, changes of benefit terms, expected earnings on OPEB Plan investments, reduction of active employees' contributions, OPEB plan administrative expenses, and current period recognition of Deferred Outflows / (Inflows) of Resources.
12. **Pay-as-you-go** – A method of financing a benefit plan under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses becoming due.
13. **Per Capita Costs** – The current cost of providing postretirement health care benefits for one year at each age from the youngest age to the oldest age at which plan participants are expected to receive benefits under the plan.
14. **Present Value of Future Benefits** – Total projected benefits include all benefits estimated to be payable to plan members (retirees and beneficiaries, terminated employees entitled to benefits but not yet receiving them, and current active members) as a result of their service through the valuation date and their expected future service. The actuarial present value of total projected benefits as of the valuation date is the present value of the cost to finance benefits payable in the future, discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment. Expressed another way, it is the amount that would have to be invested on the valuation date so that the amount invested plus investment earnings will provide sufficient assets to pay total projected benefits when due.
15. **Real Rate of Return** – the rate of return on an investment after adjustment to eliminate inflation.

# Glossary – Definitions

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## Des Moines County GASB 75 Valuation for Fiscal Year Ending June 30, 2024

16. **Select and Ultimate Rates** – Actuarial assumptions that contemplate different rates for successive years. Instead of a single assumed rate with respect to, for example, the investment return assumption, the actuary may apply different rates for the early years of a projection and a single rate for all subsequent years. For example, if an actuary applies an assumed investment return of 8% for year 20W0, then 7.5% for 20W1, and 7% for 20W2 and thereafter, then 8% and 7.5% select rates, and 7% is the ultimate rate.
17. **Service Cost** – The portion of the Actuarial Present Value of projected benefit payments that are attributed to a valuation year by the Actuarial Cost Method.
18. **Substantive Plan** – The terms of an OPEB plan as understood by the employer(s) and plan members.
19. **Total OPEB Liability** – That portion, as determined by a particular Actuarial Cost Method, of the Actuarial Present Value of Future Benefits which is attributed to past periods of employee service (or not provided for by the future Service Costs).

December 17, 2024

The Des Moines County Board of Supervisors met in regular session at the Court House in Burlington at 9:00 AM on Tuesday, December 17<sup>th</sup>, 2024, with Vice Chair Jim Cary and Member Shane McCampbell preset. This meeting was also held electronically via Webex and YouTube live streaming. Public input was available through board email or call in.

Unless otherwise noted, all motions passed unanimously. The Pledge of Allegiance was conducted.

Meeting with Department Heads: IT Director Colin Gerst reported his office is busy. Maintenance Director Rodney Bliesener reported his crew is busy. Assistant Land Use Director Jarred Lassiter has an agenda item. He reported the Zoning Commission will meet tomorrow evening at 5:30 P.M. at SEIRPC. Sheriff Kevin Glendening stated Shop with a Cop was a success. He is currently working on contracts with our local cities for the FY26 budget year. The jail population is 94. County Recorder Natalie Steffener attended a District 5 meeting in Fairfield on Friday. She is preparing her budget for FY26. EMA Coordinator Shannon Prado stated the weather is cold, be prepared with warm blankets and extra clothes in your vehicle in case of an emergency. Be prepared at home if you were to lose power during an emergency. Safety Director Angela Vaughan reported her office is busy. Local Health Director Christa Poggemiller stated her staff is wrapping up the point of dispensing drills this week. County Attorney Lisa Schaefer reported her staff is busy. County Auditor Sara Doty reminded Department Heads timecards need to be entered by the 20<sup>th</sup> for payroll to get completed in time for the upcoming holiday. We will hold the swearing in of the newly elected officers on December 31<sup>st</sup> Board of Supervisors meeting. County Engineer Brian Carter reported his crews were out with the winter weather we have received. Conservation Director Chris Lee stated he is working on wrapping up the end of the year and working on FY26 budget.

No correspondence was received.

Approval of Accounts Payable Claims in the amount of \$1,354,236.29 were presented. McCampbell made a motion to approve and was seconded by Cary.

Approval of Resolution #2024-052 Setting Time & Date of FY25 Budget Amendment Hearing was presented. McCampbell made a motion to approve and was seconded by Cary.

**INSERT RESOLUTION #2024-052**

Approval of Resolution #2024-053 Reappointment of Randy Burgus to Des Moines County Zoning Board of Adjustment was presented. McCampbell made a motion to approve and was seconded by Cary.

**INSERT RESOLUTION #2024-053**

Approval of Resolution #2024-054 Reappointment of Sherry Zeller to Des Moines County Zoning Board of Adjustment was presented. McCampbell made a motion to approve and was seconded by Cary.

**INSERT RESOLUTION #2024-054**

Approval of a 28E Agreement between Mediapolis Community School District & Des Moines County for the SRO Program was presented. The district agrees to pay \$77,602 for the 2025/2026 school year and \$79,934 for the 2026/2027 school year. McCampbell made a motion to approve and was seconded by Cary.

Mississippi Valley Workforce Development Board gave a presentation to the Board of Supervisors for a funding request.

Approval of a Fireworks Permit for Myers Tree Farm was presented. McCampbell made a motion to approve and was seconded by Cary.

Personnel Actions – Conservation – Bryce Wade, Part Time Conservation Tech, Resignation effective 12/18; Tanner Grimm, Operations Supervisor, 24-month step increase, new rate of \$55,036.80 effective 1/2/25; Jeff Breuer, Administrative Assistant, 42-month step increase, \$51,979.20 effective 1/2/25. McCampbell made a motion to approve all personnel actions and Cary seconded. County Attorney – Brandon Weddle, Administrative Assistant, unpaid leave of 15 hours. McCampbell made a motion to approve and was seconded by Cary.

McCampbell motioned to approve December 10<sup>th</sup>, 2024, regular meeting minutes and was seconded by Cary.

Other Business – The Civil Engineer submitted the preliminary plats to the County Auditor on 12/17 for Northern Des Moines County for the creation of the new EMS District.

The meeting was adjourned at 9:42 a.m.

This Board meeting is recorded. The meeting minutes and audio are posted on the county's website [www.dmcountry.com](http://www.dmcountry.com)

Jim Cary, Vice Chair

Attest: Sara Doty, County Auditor

December 19<sup>th</sup>, 2024, Special Meeting

The Des Moines County Board of Supervisors met in a special session at the Court House in Burlington at 11:00 AM on Thursday, December 19<sup>th</sup>, 2024, with Vice Chair Jim Cary and Member Shane McCampbell present.

Resolution #2024-055 Setting Time & Date of a Public Hearing Approving Civil Engineer's Preliminary Plat's for Norther Des Moines County EMS District were presented. McCampbell made a motion to approve and was seconded by Cary.

The meeting was adjourned at 11:02 AM.

Jim Cary, Vice Chair

Attest: Sara Doty, Auditor