The Board of Supervisors met on January 2, 2026, at 8:15 a.m. at the Mills County Courthouse in Glenwood with Supervisors Lonnie Mayberry & Richard Crouch present. The meeting went into recess due to a board member running late.

Left recess at 8:26 a.m. with Supervisors Lonnie Mayberry, Richard Crouch, & Jack Sayers present. The meeting opened with the Pledge of Allegiance.

Motion-Mayberry/Second-Crouch to select Richard Crouch as Chair for 2026; Roll Call: Ayes-2 (Mayberry & Crouch) Nays-1 (Sayers) Motion Carried

Motion-Mayberry/Second-Crouch to select Jack Sayers as Vice Chair for 2026; Roll Call: Ayes-3 Nays-0 Motion Carried

Motion-Mayberry/Second-Sayers to approve the agenda; Ayes-3 Nays-0 Motion Carried

Motion-Mayberry/Second-Sayers to approve the adoption of Robert's Rule of Order; Ayes-3 Nays-0 Motion Carried

Motion-Mayberry/Second-Sayers to set Mills County Board of Supervisors Regularly Scheduled Meetings Every Tuesday at 8:15 a.m. at the Mills County Courthouse; Ayes: 2 (Mayberry & Crouch) Nays: 1 (Sayers); Motion carried

Motion-Mayberry/Second-Sayers to Designating the Opinion Tribune and Malvern Leader as the County Newspapers for 2026; Ayes-3 Nays-0 Motion Carried

Motion-Mayberry/Second-Sayers to approve the following paid holidays: President's Day (2.16.26), Memorial Day (5.25.26), Independence Day (7.3.26), Labor Day (9.7.26), Veterans Day (11.11.26), Thanksgiving (11.26.26), Floating Holidays (11.27.26 & 12.24.26), Christmas Day (12.25.26) & New Year's Day (1.1.27); Ayes-3 Nays-0 Motion Carried

Motion-Mayberry/Second-Sayers to approve the following Supervisor Committee Assignments for 2026:

ALUS:	Crouch, Alt. Mayberry
City of Glenwood Planning & Zoning:	Crouch, Alt. Mayberry
Mills County Emergency Management:	Crouch, Alt. Mayberry
Mills County ESA:	Crouch, Alt. Mayberry
Mills County E-911 Board:	Crouch, Alt. Mayberry
SWIA Regional Mental Health Board & DHS Committee:	Crouch, Alt. Mayberry
Glen Haven Board:	Crouch, Alt. Sayers
Healthy Mills County Coalition:	Crouch, Alt. Sayers
Loess Hills Landfill Association:	Crouch, Alt. Sayers
MAPA RFA/Policy Technical:	Crouch, Alt. Sayers
Mills County Veterans Affairs:	Crouch, Alt. Sayers
Nishna Productions:	Crouch, Alt. Sayers
SWITA/SWIPCO:	Crouch, Alt. Sayers
Heartland 2050:	Mayberry, Alt. Crouch
MAPA Board of Directors:	Mayberry, Alt. Crouch
MAPA Council of Officials:	Mayberry, Alt. Crouch
MAPA Finance Committee:	Mayberry, Alt. Crouch
SWI Detention:	Mayberry, Alt. Crouch
4th Judicial Corrections:	Mayberry, Alt. Sayers
Boost 4 Families:	Mayberry, Alt. Sayers
Hungry Canyon:	Mayberry, Alt. Sayers
Iowa Workforce Development:	Mayberry, Alt. Sayers
Loess Hills Alliance:	Mayberry, Alt. Sayers
Loess Hills Authority:	Mayberry, Alt. Sayers
Mills County Planning & Zoning:	Mayberry, Alt. Sayers
Mills County Trails:	Mayberry, Alt. Sayers
City of Glenwood Board of Adjustment:	Sayers, Alt. Crouch

East/West Nishnabotna:	Sayers, Alt. Crouch
Glenwood Public Library Foundation:	Sayers, Alt. Crouch
Golden Hills RC&D:	Sayers, Alt. Crouch
Joint Land Use Offutt:	Sayers, Alt. Crouch
Mills County Board of Adjustment:	Sayers, Alt. Crouch
Mills County Board of Health:	Sayers, Alt. Crouch
Mills County Conservation Board:	Sayers, Alt. Mayberry
Mills County Tourism:	Sayers, Alt. Mayberry
West Central Community Action:	Sayers, Alt. Mayberry

Mills County Courthouse Security, Mills County Economic Development (on rotation), Mills County Safety Committee All Board Members; Ayes-3 Nays-0 Motion Carried

Motion-Sayers/Second-Mayberry to approve Resolution 26-01 Naming Depositories and the Mills County Investment Policy for 2026; Ayes-3 Nays-0 Motion Carried

Motion-Mayberry/Second-Sayers to approve Resolution 26-02 Payment of Fixed Charges for 2026; Ayes-3 Nays-0 Motion Carried

Motion-Sayers/Second-Mayberry to set mileage reimbursement rate for Mills County Employees at $0.67/mile; Ayes-3 Nays-0 Motion Carried

Motion-Mayberry/Second-Sayers to set accounts payable dates as follows: January 13 & 27, February 10 & 24, March 10 & 24, April 7 & 21, May 12 & 26, June 9 & 23, July 14 & 28, August 11 & 25, September 8, & 22, October 13 & 27, November 10 & 24, December 8 & 22, 2025 and January 12 & 26, 2027; Ayes-3 Nays-0 Motion Carried

Motion-Mayberry/Second-Sayers to approve requirement of county officials to obtain prior approval before purchasing furniture, fixtures or equipment that exceeds $500.00; Ayes-3 Nays-0 Motion Carried

Motion-Sayers/Second-Mayberry to authorize Chairman to approve emergency expenses at request of the auditor, when board is not in session; Ayes-3 Nays-0 Motion Carried

Motion-Mayberry/Second-Sayers to designate Dr. Baer as Medical Examiner and his 4 assistants as Deputy Medical Examiners; Ayes-3 Nays-0 Motion Carried

Motion-Mayberry/Second-Sayers to table and move the appointment of Mills County Residents who are to serve as members of the Mills County Condemnation Commission to the January 6, 2026 meeting; Ayes-3 Nays-0 Motion Carried

Open Discussion:
All board members discussed their priorities for the calendar year.

Motion-Mayberry/Second-Sayers to adjourn the meeting at 9:17 a.m.; Ayes-3 Nays-0 Meeting Adjourned

____
Richard Crouch, Chair

ATTEST:

____
Amber Farnan, Auditor

Please visit https://www.youtube.com/@millscountyiowa for a recording of this meeting.
Please visit **https://www.millscountyiowa.gov/415/County-Resolutions** for complete Ordinances & Resolutions, also available at the Mills County Auditor’s Office

RESOLUTION 26-01

BE IT RESOLVED by the Board of Supervisors of Mills County, Iowa on this 2nd day of January, 2026: that we do hereby designate the following named banks to be depositories for the state, county, and other public revenue funds that the Treasurer is responsible for in amounts not to exceed the amount named opposite each said designated depositories and that the Mills County Treasurer is hereby authorized to deposit the state, county and all other public funds in amounts not to exceed in the aggregate that amount named for said bank as follows:

Name of Depository	Location	Maximum Deposit Under This Resolution
Glenwood State Bank	Glenwood, IA	$28,000,000.00
First National Bank	Glenwood, IA	$2,000,000.00
Malvern Bank	Malvern, IA	$15,000,000.00
Houghton State Bank	Emerson, IA	$2,000,000.00
Glenwood State Bank (Tabor)	Tabor, IA	$5,000,000.00
First Interstate Bank	Glenwood, IA	$2,000,000.00
Iowa Public Agency Investment Trust (IPAIT)	Des Moines, IA	$3,000,000.00

Mills County Investment Policy

January 2026

I. INVESTMENT AUTHORITY: Iowa Code 12B & 12C

a. All Monies attributable to Mills County are under the direct authority of the Mills County Treasurer and shall be invested and maintained for the benefit of each Fund, per applicable law and this written policy.

b. Grant of Authority: Section 12C of the Iowa Code requires that the County Treasurer invest or deposit all public funds held by the County.

c. Statutorily Permitted Investments and Constraints on Investment: Section 12B of the Iowa Code states the investments allowed by State law for public funds. Prohibited investments are also set forth.

d. Fund Management and Oversight

1. Responsible Persons: The treasurer's office shall conduct all investment duties associated with the funds of Mills County.

2. Reporting and Communications: The Treasurer shall provide a Report to the Board of Supervisors, whenever requested.

    a. Activity: The Report shall contain a summary of transactions, during the period.

b. Summary by Category: The Report shall list the portfolio by type, issuer, and maturity.

c. Market Conditions/Concerns: The Report shall be formally reviewed and approved not more than sixty days after the beginning of each fiscal year.

II: INVESTMENT OBJECTIVES:

These objectives are consistent with the needs and goals of Mills County:

A. GENERAL OBJECTIVES

1. Safety of Principal: Safety of principal is the foremost objective of each Fund. Each transaction shall seek first to ensure that capital losses are avoided, whether they be from defaults or from market value erosion.
2. Liquidity: The Investment portfolio shall remain sufficiently liquid to enable the Treasurer to meet all operating requirements which might be necessary.
3. Income: The investment portfolio shall be invested with the limited goal of a reasonable rate of return based on current conditions.

B. INVESTMENTS PERMITTED

The following investments are authorized for purchase by the County.

1. Certificated of Deposit
2. US Treasuries, agencies or instrumentalities
3. Money-Market funds
4. Joint-Investment Trusts pursuant to Chapter 28E

C. RISK TOLERANCE/AVOIDANCE

The Supervisors and the Treasurer recognize that investment risks can result from issuer defaults, market price changes, or conditions leading to temporary illiquidity. Although such risks or losses cannot always be avoided, the following practices shall be followed to avoid such risks.

1. Institutional Default/Illiquidity Risk: Selection of Dealers/Institutions.

   a. Broker dealers: To avoid broker-dealer default risks, the Treasurer shall only use broker-dealers which are registered with the US Securities and Exchange Commission, as well as the Securities Division of the State of Iowa. Custody shall be maintained by a third party under a custodial contract. The Treasurer shall annually investigate each broker dealer, with the State Securities Division. All transactions shall be on a delivery versus payment basis.

   b. Financial Institutions: To avoid default risks with financial institutions with which the County Deposits Fund monies, the Treasurer shall determine, in advance of deposit, that each depository bank in which monies of the Fund are to be placed, is an Approved Depositor for purposes of Chapter 12B of the Iowa Code.

2. Market and Transactional Risks – Investment/Trading Practices.

a. Speculation: Securities shall be bought and sold in a manner that is consistent with the investment goals of this policy and shall not be made for trading or speculation as the dominant criteria.

b. Margin: At no time will margin transactions or margin loans be allowed.

3. Exposure to Risk – Diversification of County Portfolio:
No investment or trading strategy which risks the total fund shall ever be employed. The Fund's investments shall be diversified to avoid substantial exposure to any one risk. Strategies shall include diversification by:

a. Deposits to various financial institutions
b. Staggered maturities
c. Variety of investments

4. Portfolio Illiquidity – Maturity Scheduling:
Liquidity shall be assured by covering the anticipated expenditure through a variety of maturing investments, marketable US Treasury bills or Agency discount notes.

5. Prohibited investments:
The County shall not purchase or engage in reverse repurchase agreements, nor purchase or sell options, futures contracts, etc.

6. Performance Standards:
The Treasurer shall exercise the care, skill, prudence and diligence under the circumstances then prevailing that a person acting in a like capacity and familiar with such matters would use to attain the investments objectives.

III. ADMINISTRATION:

1. Custody
All assets of the County shall be secured using custodial arrangements, certificates, or held in the Treasurer's vault. Safekeeping procedures shall be reviewed annually by the State Auditor. The auditor may conduct surprise audits of safe-keeping procedures.
2. Settlement
All purchases and sales of investment securities shall be on a delivery-versus- payment basis.

3. Personnel
The Treasurer shall make all investment decisions or designate a qualified person to make the investments during her absence.

4. Local Investment
The Mills County Treasurer is authorized to invest in all the financial institutions as set forth in the Resolution naming the Depositories, as authorized by the Board of Supervisors.

5. Custodians of the Public Trust
All investment officials shall avoid any transaction which might impair public confidence in the County's ability to govern effectively. Investment official shall recognize that the Fund is subject to public review and shall responsibly manage the Fund with a degree of professionalism that is worthy of public trust.

RESOLUTION #26-02
PAYMENT OF FIXED CHARGES FOR THE YEAR 2026

WHEREAS, Iowa Code section 331.506 authorizes a board of supervisors to provide for the payment of certain fixed charges when the board is not in session; and

WHEREAS, fixed charges include, but are not limited to, freight, express, postage, gas, water, lights, telephone, court reporting, and claims with due dates that must be paid prior to an upcoming accounts payable date; and

WHEREAS, authorizing the County Auditor to issue checks for such fixed charges ensures timely payment of obligations, avoids late payments, penalties, fees, and interest charges, and promotes the efficient operation of county government; and

WHEREAS, the Board of Supervisors finds it necessary and in the best interest of Mills County to authorize the County Auditor to issue checks for approved fixed charges when the Board of Supervisors is not in session;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF MILLS COUNTY that, pursuant to Iowa Code section 331.506, the County Auditor is hereby authorized to issue checks for the payment of fixed charges, including freight, express, postage, gas, water, lights, telephone, court reporting, and claims with due dates that must be paid before an upcoming accounts payable date, when the Board of Supervisors is not in session, in order to avoid late payments, penalties, fees, and interest.