

LYON COUNTY AUDITORS OFFICE  
February 13, 2019

ROCK RAPIDS, IOWA

Chairman Behrens convened the adjourned session with Feucht, Birkey, and Herman present. Motion carried assumes unanimous vote unless otherwise stated. Supervisor Koedam will be coming later. Also in attendance is Deputy Auditor LeAnn Krull.

Ambulance Director Amy Borman met with the Board to discuss the budgeted amounts for EMTs. After discussion the Board decided to leave the budgeted line item as is. The Board also asked what the new equipment line(\$10,000) was slated for. Borman plans to replace a stair chair in FY19 and would use the FY20 \$10,000 for matching grant funds if needed. It was determined to cut the amounts to \$5,000 for both FY19 and FY20. The Board encouraged Borman to inform the Board when applying for a grant and how much would be needed as a match. Charges for the races and football games was talked about. Borman states that the county currently does not charge the school for the ambulance being at the games. The Board felt that even a nominal charge should be done as currently the wages of the EMT's aren't being covered. It was decided that Borman should reach out to Central Lyon to discuss charging \$50 per game for the upcoming fall season. The Board discussed the salary proposed for FY20. Borman talked about the delinquent funds collected since starting in the position and the acquisition of 4 Lucas devices for the county (2 in Lyon County, 1 in Inwood, and 1 in Larchwood). The Board thanked Borman for coming in.

Supervisor Koedam joined the meeting at 10:30 a.m.

Laura Sievers met with the Board to discuss projects for FY20 and requested a couple changes to the budget. Sievers would like to increase the bridge/culverts from \$125,000 to \$400,000, decrease roads from \$750,000 to \$700,000, and increase construction from \$1,500,000 to \$1,515,000. The Board agreed to the changes. Repayment to the county from the upcoming Lester project was discussed. Sievers stated that the City of Lester is on the Feb. 26<sup>th</sup> agenda to discuss the repayment and options available. Sievers asked the Board if they intend to charge interest to the city. The Board discussed and said they would make a final decision after talking with the City of Lester on the 26<sup>th</sup>.

The Board discussed salaries again with no decision made.

The Board recessed at 12:15 p.m. for lunch.

The Board reconvened at 1:15 p.m. for more budget discussion.

The Board discussed the ambulance director salary for FY20. The Board decided to set it at \$34,000.

The Board discussed mental health and whether or not to make Rockhill fulltime. The Board decided to move Rockhill's position to fulltime as of 7-1-2019 at a salary of \$50,000. The Board also decided to retain administrative costs for FY20 and send the rest to Sioux Rivers with an additional payment in the spring if needed to meet the per capita requirement of \$22.58. The Board decided to levy \$160,000 for mental health at a levy of 0.16678 for FY20. This will raise enough to fulfill the \$22.58 per capita request by using some fund balance. Accountability was discussed regarding Rockhill's position as her immediate supervisor will be in Sioux County. The

Board would like a detailed timesheet to be completed each pay period by Rockhill and signed off on by a Board member and Walter.

The Board agreed to give Conservation the \$129,680 dollars to the 71000 fund per the agreement in place currently. This comes from: \$38,000 of cabin rental revenue, \$26,180 from permanent site revenue (70%), and \$65,500 from weekly park revenues (30%). Also discussed was the \$500,000 allotment to the nature center project from the SubFund. Deputy Krull has spoken with DeNoble, Austin, and Company regarding the nature center project as it is estimated to be a 1.2 million dollar project and the Auditor's Office wishes to use appropriate accounting methods for a clear paper trail. DeNoble feels it would be best practice to set up a capital project line item for the project allowing the dollars from the different revenue sources to be transferred there once the project starts.

The debt service levy was discussed. It was decided the principal payment of \$550,000 for the general obligation bond debt will be paid by debt service with a levy of \$0.54019 for FY20 as it is in FY19.

The Board discussed the General Basic SubFund and what should be re-estimated for FY19 and budgeted for FY20. The Board reviewed the list of requests from 2-12-2019 meeting held with department heads. The Board talked about the importance of setting parameters for these dollars moving forward. It was decided to fund the following for FY19: \$45,000 for updating PC's throughout the county departments, and \$28,650 for half of the cost for the painting of the courthouse 1<sup>st</sup> and 2<sup>nd</sup> floors, \$1970 for economic development tourism membership fees.

For FY20: \$21,340 for election equipment (\$10,670 to be reimbursed by a LCRF grant), \$500,000 for the conservation nature center, \$28,650 for second half of painting the 1<sup>st</sup> and 2<sup>nd</sup> floor of courthouse, \$82,400 interest and fees of G.O. bond, \$1,970 for economic development, with assignments of \$50,000 for ambulance and \$300,000 for annex repairs.

There was also discussion with Lance Iwen regarding a different location for storing the mower, UTV, John Deere snowblower and additional attachments for the John Deere. Supervisor Herman suggests positioning the emergency management generator behind the mass disaster trailer in the new ambulance garage. This would make space in the old ambulance garage for Iwen to store the mower, snowblower with attachments, and the UTV. Herman will look into this and get back to Iwen and the Board.

After much discussion regarding options of a cost of living increase, possible rescinding of the Board decision on the compensation board recommendation, the Board left salaries for departments as budgeted with the exception of ambulance director (as previously noted above) and engineer. Engineer salary was set at \$107,778 per ISAC Engineer salary survey. The Board did cut out the salary (\$50,000) plus FICA and IPERS, and insurance (\$10,000) for the additional engineering tech budgeted for FY20 but not yet hired. If the engineer hires an employee and needs a budget amendment, the Board is open to that discussion when the time comes, but isn't comfortable budgeting for a position that is not yet advertised.

As a budget hearing date needs to be set, there was a motion by Herman, second by Koedam to set Tuesday, March 5th at 9:00 a.m. as the public hearing date. Motion carried. The Board will hold a special meeting for the hearing and no other business will be conducted that day.

There being no further business there was a motion by Herman, seconded by Birkey to adjourn. Motion carried.

ATTEST \_\_\_\_\_ APPROVED \_\_\_\_\_  
County Auditor Chairman

NOTE: These minutes are as recorded by the Clerk to the Board of Supervisors and are subject to Board approval at the next regular meeting.