
FOR THE YEAR 2013
BOARD OF SUPERVISOR'S MINUTE BOOK
CHEROKEE COUNTY, IOWA
DECEMBER 24, 2013

The Cherokee County Board of Supervisors met in regular session on Tuesday, December 24, 2013 with Mark Leeds, Dennis Bush, Rick Mongan, and Ginger Walker present. Jeff Simonsen was absent. Dan Whitney, *Chronicle Times*, represented the press. Lindsay Bressler, Dave Shanahan, Sara Lucas, Dawn Miller, Hedgie Brandt, and Ryan Kolpin were also in attendance. Unless otherwise indicated, all votes were offered as follows: Ayes – Mongan, Bush, Walker, Leeds; Nays – none; Abstentions – none.

Motion by Mongan, seconded by Walker to approve the agenda. Motion carried.

Motion by Bush, seconded by Walker to approve the minutes of the previous meeting. Motion carried.

The supervisors reviewed bills turned in by county departments.

Motion by Mongan, seconded by Walker to approve the claims for payment as presented. Motion carried.

A complete listing is available for review in the County Auditor's office and online.

Motion by Mongan, seconded by Bush to approve Resolution #2013-14 Designation of Hazard Mitigation Project Authorized Representative: "*Be it resolved by Cherokee County that Sharon Burton, Executive Assistant at the Siouxland Interstate Metropolitan Planning Council (SIMPCO), is hereby authorized to execute on behalf of Cherokee County mitigation project Grant Agreement #DR-1763-127-01 and to file it with Iowa Homeland Security and Emergency Management (HSEMD) for the purpose of obtaining financial assistance under the Robert T. Stafford Disaster Relief and Emergency Assistance Act and the Code of Iowa, Chapter 29c.*" Roll call vote: Mongan-aye, Bush-aye, Walker-aye, Leeds-aye. Motion carried and resolution adopted.

Dave Shanahan, County Engineer, presented plans for a road resurfacing project and requested approval to hire a winter intern.

Motion by Mongan, seconded by Walker to authorize the Chairman to sign plans for asphalt resurfacing project #FMCO18(61)--55-18 on M21 from the Aurelia city limits south to C63. Motion carried.

Motion by Walker, seconded by Mongan to approve a \$13.00 per hour wage authorization for Neal Bunt as a temporary winter intern in the Engineer's Office. Motion carried.

Walker and Bush asked for the Treasurer, Attorney, Sheriff, Recorder, Veteran Affairs, and GIS/IT Departments to be included on the agenda to explain why they had not provided re-estimated 2013/2014 budget figures as requested in a budget letter sent to all departments. The supervisors discussed the importance of every county department re-estimating their current budgets to determine a guesstimate of June 30, 2014 ending cash balances which are key in determining property tax rates for the 2014/2015 budget. Lindsay Bressler, GIS/IT, reported that she typically isn't able to project figures until March and may not know until the end of the year because she doesn't know what computer hardware purchase might be needed. Bressler added that she would try to project what expenditures she may need and provide the re-estimated figures to the Board. Walker stated that although it is difficult, departments need to make an educated guess since it is the only opportunity for the supervisors to predict cash balances for the budget process. Leeds confirmed that re-estimating budget expenses does not change a department's authority to spend their total budget; however, it is a valuable tool to help departments determine where they are going to be at the end of the year and if they will need to adjust their spending or ask for an amendment. Bush added that many department have made the supervisors painfully aware that the Code of Iowa gives elected officials the autonomy to run their own departments but the Board of Supervisors is in charge of county financials. Bush added that the Board of Supervisors needs to make informed decisions and he is not opposed to telling the public which county departments are not furnishing financial information as requested by the Board. Walker agreed that the Board's only way of communicating with the public is during a public meeting. Walker stated that she is specifically asking the County Attorney, Recorder, Treasurer, and Sheriff if they can figure their re-estimated 2013/2014 budgets and submit them to the Auditor's Office so the information can be entered into the Board of Supervisor's countywide budget books. Walker suggested if the departments cannot evaluate their budgets on their own, the Board can work with each department during a public meeting to determine financial projections. After hearing no reply from the departments in attendance, Walker asked how the Board is supposed to determine a budget projection without data provided by all county departments. No responses were offered and Walker asked the elected officials if they were withholding their financial information on purpose. Ryan Kolpin, County Attorney, replied that last year the departments streamlined their budgets and many don't have any fluff. Kolpin added that he keeps \$10,000 in a line item for legal fees for special witnesses and trials, but if that is taken away he may not be able to run his department through the end of the year. Walker clarified that the Board is not asking departments to give money back, but

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rather to report if they will have any unused funds left on June 30th. Dawn Miller, Recorder, added that departments have always turned in their budgets without re-estimating the current year and wondered why they had to do it this year. Walker replied that the Board is making tax decisions based on the information provided by departments during the budget process. Hedgie Brandt, Treasurer, stated that the Board told departments that they were going to have a meeting to show them how to figure their budgets. Walker expressed frustration when replying that department managers can't expect someone to hold their hand and tell them how to do their job; especially when elected officials get paid a good salary to manage their departments and many of them have worked for the County for several years. Brandt contended that she had never been told how to prepare a budget or to re-estimate. Walker replied that the Treasurer's budget is the perfect example of a budget needing to be re-estimated to reflect more accurate figures. Brandt maintained that her budget numbers were not going to change from when they were certified last March. Walker suggested that the Treasurer's budget numbers would have to change since additional wage increases were given after the budgets were set last March. Mongan added that it had been discussed that a department meeting would be held to discuss the budget process but it had never happened. Walker contended that the departments haven't asked for assistance and haven't come together as a team to manage their own training and topics of discussion at meetings. Bush added that it is not hard to manage a departmental budget and keep track of expenditures. Mongan suggested that if department managers are having problems managing their finances and budgets, then the Board needs to bring them in and educate them. Bush replied that the County has certain departments that always seem to hold out and don't want to cooperate with the requests made by the Board. Bush stated that it is not acceptable for county departments or elected officials to refuse to cooperate; however, past board minutes have not reported those elected officials' names or departments that did not cooperate. Bush maintained that the public has the right to know how their local government is being run. Mongan suggested that the Board of Supervisors has to try and get the departments trained and working together; but it is difficult when the Board has no authority to reprimand an elected official. Bush and Leeds agreed that the Board does not have control over the daily function of an elected official's department; but the Board does control finances through the budget process and can provide public notice of the operations of the County. Leeds summarized that the Board of Supervisors is asking all county departments to re-estimate their current 2013/2014 budgets which will be useful in determining property tax needs for the 2014/2015 budget year. Leeds thanked the departments that had attended the meeting and recognized their interest in communicating with the Board of Supervisors.

There being no further business, Chairman Leeds adjourned the meeting at 10:12 a.m.

All board agendas and minutes are available online at www.cherokeecountyiowa.com.

Attest: _____

Mark Leeds, Chairman

Kris Glienke, County Auditor