
FOR THE YEAR 2013
BOARD OF SUPERVISOR'S MINUTE BOOK
CHEROKEE COUNTY, IOWA
JUNE 11, 2013

The Cherokee County Board of Supervisors met in regular session on Tuesday, June 11, 2013 with Mark Leeds, Dennis Bush, Rick Mongan, Jeff Simonsen, and Ginger Walker present. Dan Whitney, *Chronicle Times*, represented the press. William Gauthier, Chuck Perrin, Tom Oswald, Carole Voss, Gloria Andersen, Roswitha Brandt, Nancy Nelson, Dean Schmidt, Gary Bowers, Micki Conley, Norma Robbins, Lila Saxby, Bill Hurd, Jack Foresman, Bev Ziemann, Fran Karlson, David Shanahan, Lisa Langlitz, Dawn Miller, Dave Scott, Jeff Friedrichsen, Chad Brown, and Ben Shuberg were also in attendance. Unless otherwise indicated, all votes were offered as follows: Ayes – Simonsen, Mongan, Bush, Walker, Leeds; Nays – none; Abstentions – none.

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

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

Bev Ziemann addressed the board with a concern over the County's cash balances being depleted to historically low levels and questioned why the supervisors had decided to reduce reserve funds instead of cutting expenditures. Ziemann also asked the board to consider two things: 1.) Get on the list to have a State Audit and 2.) Hold your budget hearing at night so more people can attend. The County currently has an annual audit provided by a certified governmental auditing firm approved by the State Auditor (Hunzelman, Putzier & Co., PLC).

Mongan assured Ziemann that he has already suggested holding an evening meeting during the budget process to provide accessibility to the public. Walker added that the supervisors need to start getting public input sooner in the budget process when the decisions are first being made.

Ziemann expressed concern that the County would not be able to operate with such low cash reserves and questioned if a \$300,000 cash balance was expected for the end of fiscal year 2013/2014. Ziemann added that the state recommends a minimum of 25% in reserves so that the County does not have to borrow money to pay their bills during the first three months of the fiscal year before property taxes start coming in.

Tom Oswald, Farm Bureau President, added that it appears that the County is right on track with projected expenditures and should end the fiscal year with a sound cash balance. In comparison to previous years, the County is trending at 85 to 90% of total budgeted expenditures which results in additional cash reserves exceeding the 25% requirement.

Walker stated that she had made the motion to take the tax reduction ordered by the State Appeal Board out of cash balances instead of budget cuts due to the fact that the County always exceeds the level of projected cash balances when the year is completed. Walker maintained that the departments can manage their expenses knowing that the entire County has to watch spending when there are limited cash balances. Walker added that the board is not anticipating a cash deficit on June 30, 2014.

Bush stated that he would not say that Walker's idea is the consensus of the whole board. Bush thought that unless expenditures are watched closely, the County's ending cash balance will be closer to one million dollars and up against the 25% minimum required balance. Bush added that under the best circumstances, the County will tread water since they are spending \$700,000 more than they're bringing in.

Dean Schmidt, rural property owner, requested a roster and attendance records of the community boards and committees the supervisors serve on. Schmidt stated that serving on these additional boards is a public service to the taxpayers and it is important for the supervisors to represent the County.

A County Department Meeting was held with the following departments represented: Assessor, Auditor, Conservation, Community Services, Emergency Management, Engineer, Recorder, Sheriff, and Treasurer.

Dawn Miller, Recorder's Office, reported that her part time employee is slowly transitioning into a full time position and learning additional duties previously performed by a recently retired employee.

Lisa Langlitz, Community Services, reported that she has hired a full time case manager and her department is implementing legislative changes that begin on July 1st.

Hedgie Brandt, Treasurer's Office, reported that her staff is preparing for the annual audit and upcoming tax sale which includes approximately 150 parcels.

Nancy Nelson, Assessor's Office, reported that the Assessor will have to make decisions about what assistance is available to property owners to reduce valuations or remove flood damaged homes from the tax roll.

Chad Brown, Conservation Department, reported that his crew has been busy with repairs and clean up since 80% of parks are in a flood plain. The Martin's Access cabin project is progressing on schedule.

Dave Scott, Sheriff's Department, reported that operations are running pretty smooth and he anticipates a \$118,000 surplus in his budget that will be returned to the County's general fund. The upgrade to the 911

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Communication Center's phone system will be completed soon and the final invoice must be paid in the current fiscal year to qualify for a state grant.

Ben Shuberg, Environmental Health/Emergency Management Coordinator, reported that a large emergency response exercise is scheduled this week at the ethanol plant which will involve several entities. The Environmental Health Office has seen an increase in septic and well permits; but flood issues are still Shuberg's priority.

Dave Shanahan, County Engineer, reported that 14 roads remain closed due to flood damaged bridges.

Kris Glienke, Auditor's Office, reported that her staff is monitoring the County's budget as the end of the fiscal year approaches and reviewed payroll and claims deadlines to ensure all departments are aware of the procedures.

Walker addressed the county managers, emphasizing that each department's final budget numbers are critical in the Board of Supervisor's decisions for determining taxes and the total county budget. Walker asked each department to start estimating their ending budget balances earlier in the fiscal year and encouraged them to have more realistic final budget estimates ready when they sit down with the supervisors in December to start the budget process. Walker stated that since the Board of Supervisors eliminated the Human Resources Department, each department is responsible for basic employment functions, however, the County Auditor is ultimately responsible. Walker encouraged departments to ask questions and work closely with the Auditor's Office so payroll, insurance, and hiring procedures go smoothly.

The County Attorney, GIS/IT, and Veteran Affairs Office were not represented.

Leeds thanked the departments for their attendance and reports during the County Department Meeting.

Donna Burkhardt, Burkhardt & Dawson CPA's, reviewed the current financial reports of the Cherokee County Solid Waste Commission. Burkhardt explained the management structure of the nine member Commission which consists of representatives from each of the eight Cities and one member from the County. Each member has one vote and meets monthly to approve bills and make decisions on the general operations of the landfill. Burkhardt reported that the landfill has a sound budget in place with monthly payments made to a savings account for debt repayment; semi-annual payments including the County's bond; expansion costs; closure costs; post closure costs; and equipment replacement.

Brent Kach, Landfill Manager, reported that a new compactor has been purchased and the landfill is receiving a significant increase in debris brought in from flood damage. Kach asked everyone to spread the word that Cherokee County is still recycling. Even though the separation equipment has been sold to Van's Recycling in LeMars, the landfill can still benefit from citizens separating their recyclables. If all residents can separate a portion of their garbage at the curb, it can make a huge impact on the amount of garbage going into the landfill. Currently the landfill receives \$70,000 per year from the sale of recyclables so there is a direct benefit to Cherokee County residents to participate in a recycling program.

Gary Bowers, Cherokee resident, asked if Cherokee County has received any indication of money coming from FEMA for the recent flood damage.

Ben Shuberg, Emergency Management Coordinator, gave an informative update on the process that Cherokee County must accomplish before FEMA will provide recovery assistance. The chain of events are: 1.) Flash flood on Memorial Day 2.) City of Cherokee and Cherokee County declare disaster 3.) Governor declares disaster in Cherokee County 4.) State Incident Action Plan (IAP) provides damage assistance for income eligible home owners 5.) Assessment of statewide damage and FEMA preliminary assessment. The State of Iowa must request a federal disaster declaration from the President in order for Cherokee County to qualify for FEMA public assistance.

Shuberg noted that FEMA assistance will primarily assist public entities such as non-profit organizations, cities, and counties who sustained major infrastructure damage due to the flood event. Shuberg praised the Cherokee County Ministerial Association for taking charge of clean-up efforts and financial assistance for local residents. Walker asked what FEMA assistance could mean to county expenses. Shuberg stated that typically approved projects are funded with 75% federal, 10 to 15% state, and 10 to 15% county funds. Shuberg added that the public expectation is that with FEMA involvement, things get fixed right away, but that is not the case. The County will have to pay for repairs and submit vouchers for reimbursement. Shanahan cautioned that the time table for receiving FEMA funds is not timely and he is still waiting for funds from a 2010 flood event.

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Walker reported on a recent meeting of the EMS Commission where discussion centered on optional funding sources for the Emergency Management Agency. The EMS Commission will seek to implement a special tax levy to generate funds to operate the department in hopes that it will alleviate some of the financial burden on the County's general fund.

Dave Shanahan, County Engineer, requested approval of two seasonal positions.

Motion by Simonsen, seconded by Bush to approve a \$13.00 wage authorization for Neal Bunt as summer engineering intern. Motion carried.

Motion by Mongan, seconded by Walker to approve a \$9.75 wage authorization for Danny Matthias as temporary seasonal help pending completion of a physical capacity profile (PCP) test. Motion carried.

The supervisors reviewed bills turned in by county departments.

Motion by Bush, seconded by Mongan 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 Simonsen, seconded by Walker to approve fireworks permits for James Steffen, Larry Prell, Meredith Scott, Debbie Robb, and Rick Westphal. Motion carried.

Motion by Bush, seconded by Mongan to approve Resolution #2013-10 Inter-fund Operating Transfer of \$742,500 from the Rural Basic Fund to the Secondary Road Fund. Roll call vote: Simonsen-aye, Mongan-aye, Bush-aye, Walker-aye, and Leeds-aye. Motion carried and resolution adopted.

There being no further business, Chairman Leeds adjourned the meeting at 11:40 a.m.

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

Attest: _____

Mark Leeds, Chairman

Kris Glienke, County Auditor