

LYON COUNTY AUDITORS OFFICE  
October 27, 2014

ROCK RAPIDS, IOWA

Chairman Randy Bosch convened the adjourned session with Peters, Bosch, Behrens, Koedam and Michael present. Motion carried assumes unanimous vote unless otherwise stated.

The minutes of the October 20, 2014 meeting were reviewed. Motion made by Behrens to approve minutes, seconded by Koedam. Motion carried.

The Sheriff's quarterly report was reviewed and approved.

A Class C native wine liquor license with outdoor service and Sunday sales privileges for Calico Skies Winery was received. Motion by Michael, second by Koedam to approve and have Chairman sign liquor license. Motion carried.

The law enforcement contract for Alvord for FY14/15(\$4,728) and 15/16(\$4,802) were presented for approval. Motion by Koedam, second by Michael to approve and have Chairman sign contracts. Motion carried.

Auditor Smit informed the Board that West Lyon School and the City of Lester will be having special elections on December 2, 2014.

Chairman Bosch introduced Resolution 2014-31 Transfer Funds to Secondary Road Fund.

**Resolution 2014-31 Authorization to Transfer Funds To the Secondary Road Fund**

**Whereas,** Iowa Code Section 331.429(1) (a) and 331.429(1) (b) provides for transfers of funds from the General Basic Fund and the Rural Service Fund to the Secondary Road Fund.

General Basic will transfer \$134,150 in fiscal year 14/2015 to the Secondary Road Fund. This is the maximum allowed by code.

Rural Service will transfer \$1,813,086 in fiscal year 14/2015 to the Secondary Road Fund. This is the maximum allowed by code. The first half of this transfer is \$906,543.

The transfers are not effective until authorized by resolution of the board.

**THEREFORE BE IT RESOLVED** by the Lyon County Board of Supervisors to authorize the following transfers:

- Transfer \$134,150 from the General Basic Fund to the Secondary Road Fund.
- Transfer \$906,543 from the Rural Service Fund to the Secondary Road Fund.

Passed and approved this 27 day of October, 2014.



- Transfer \$219,906.15 from the Casino TIF fund to the Secondary Road Fund.

Passed and approved this 27 day of October, 2014.

ATTEST:/s/ Jen Smit  
County Auditor

/s/ Randy Bosch, Chairman  
Lyon County Board of Supervisors

Motion by Peters, second by Koedam to approve and have Chairman sign Resolution 2014-33 Authorization to Transfer Funds for Casino TIF. Motion carried.

Board noted that Allison Hill Dreke has been appointed at the new Mental Health Advocate with the 3<sup>rd</sup> Judicial District.

Chairman Bosch introduced Resolution 2014-36 for the appointment of an auditing firm for the Lyon County Riverboat Foundation.

**Resolution 2014-36 Resolution to appoint certified public accountant for Lyon County Riverboat Foundation**

**WHEREAS**, on April 19, 2004, the Iowa Legislature passed House File 2303, which the governor signed into law on May 6, 2004.

WHEREAS, House File 2303 amends Iowa Code 99F.13 and provides that the Board of Supervisors of each county where gambling operations are conducted must select a certified public accountant licensed within the State to conduct the annual audit of certain licensed gambling establishments within the county, specifically providing,

"99F.13 ANNUAL AUDIT OF LICENSEE OPERATIONS. Within ninety days after the end of the licensee's fiscal year, the licensee shall transmit to the commission an audit of the licensee's total gambling operations, including an itemization of all expenses and subsidies. All audits shall be conducted by certified public accountants authorized to practice in the state of Iowa under chapter 542 who are selected by the board of supervisors of the county in which the licensee operates."

WHEREAS, the Lyon County Board of Supervisors has been asked by the Lyon County Riverboat Foundation, who falls under this act to appoint the auditing firm of DeNoble, Austin & Company, P.C. as the certified public accountant for their audit, and

Whereas, the certified public accounting firm of DeNoble, Austin & Company, P.C. is registered and/or licensed to perform such services in the State of Iowa,

NOW THEREFORE BE IT RESOLVED BY the Lyon County Board of Supervisors as follows:

Section 1: The selection of DeNoble, Austin & Company, P.C. certified public accounting firm to conduct the annual audit for the Lyon County Riverboat Foundation, in Lyon County is hereby approved.

Section 2 This selection of DeNoble, Austin & Company, P.C firm shall remain in effect and renew automatically each year until the Board of Supervisors receives a request from the Lyon County



Resolution to declare necessity and establish an urban renewal area, pursuant to Section 403.4 of the Code of Iowa and approve urban renewal plan amendment for the Lyon County Economic Development Urban Renewal Area

WHEREAS, as a preliminary step to exercising the authority conferred upon Iowa counties by Chapter 403 of the Code of Iowa (the "Urban Renewal Law") a county must adopt a resolution finding that one or more slums, blighted or economic development areas exist in the county and that the development of such area or areas is necessary in the interest of the public health, safety or welfare of the residents of the county; and

WHEREAS, the Board of Supervisors of Lyon County (the "County") has previously created the Lyon County Economic Development Urban Renewal Area (the "Urban Renewal Area") and adopted an urban renewal plan (the "Plan") for the governance of projects and initiatives therein; and

WHEREAS, a proposal has been made which shows the desirability of expanding the Urban Renewal Area to add and include all the property (the "Property") lying within the legal description set out in Exhibit A hereto; and

WHEREAS, the proposal demonstrates that sufficient need exists to warrant finding the Property to be an economic development area; and

WHEREAS, an amendment (the "Amendment") to the Plan has been prepared which covers the addition of the Property to the Urban Renewal Area and authorizes the undertaking of a new economic development urban renewal project consisting of using tax increment financing to support the construction of bridge, culvert and highway improvements in the Urban Renewal Area; and

WHEREAS, notice of a public hearing by the Board of Supervisors of the County on the question of establishing the Property as part of the Urban Renewal Area and on the proposal to adopt the Amendment was heretofore given in strict compliance with the provisions of Chapter 403 of the Code of Iowa, and the Council has conducted said hearing on October 27, 2014; and

WHEREAS, notice of a consultation meeting with respect to the Amendment were mailed to the West Lyon Community School District; the consultation meeting was held; and responses to any comments or recommendations received following the consultation meeting were made as required by law;

WHEREAS, the City of Alvord, Iowa has executed and delivered a joint agreement (the "Alvord Agreement") consenting to the County's proposed urban renewal activity on the Property; and

WHEREAS, the City of George, Iowa has executed and delivered a joint agreement (the "George Agreement") (collectively hereinafter the George Agreement and the Alvord Agreement are referred to as the "Joint Agreements") consenting to the County's proposed urban renewal activity on the Property;

NOW, THEREFORE, It Is Resolved by the Board of Supervisors of Lyon County, Iowa, as follows:

An economic development area as defined in Chapter 403 of the Code of Iowa is found to exist on the Property.

The Property is hereby declared to be an urban renewal area, in conformance with the requirements of Chapter 403 of the Code of Iowa, and is hereby designated the 2014 Addition to the Lyon County Economic Development Urban Renewal Area.

The development of the Property is necessary in the interest of the public health, safety or welfare of the residents of Lyon County, Iowa.

It is hereby determined by this Board of Supervisors as follows:

- A. The projects and activities proposed in the Amendment conform to the general plan of the County;
- B. The economic development initiatives and projects proposed to be undertaken in the Amendment are necessary and appropriate to facilitate the proper growth and development of the County in accordance with sound planning standards and local community objectives.

The Amendment, attached hereto and made a part hereof, is hereby in all respects approved.

The Joint Agreements are hereby approved and the Chairperson and County Auditor are hereby authorized and directed to execute the Joint Agreements on behalf of the County.

Section 7. All resolutions or parts thereof in conflict herewith are hereby repealed, to the extent of such conflict.

Passed and approved October 27, 2014.

ATTEST: /s/ Jen Smit  
County Auditor

/s/ Randy Bosch  
Chairman, Board of Supervisors

EXHIBIT A

Legal Description

2014 Addition to the Lyon County Economic Development Urban Renewal Area

Certain real property in Lyon County, State of Iowa described as follows:

- (1) All of the right-of-way of 200<sup>th</sup> Street lying within 100 feet of a point located 3633 feet West of the NW corner of Section 99-44-33;
- (2) All of the right-of-way of Jefferson Avenue lying within 100 feet of a point located 2,965 feet South of the NW corner of Section 99-44-23;
- (3) All of the right-of-way of 220th Street lying within 100 feet of a point located 390 feet East of the NW corner of Section 99-46-8;
- (4) All of the right-of-way of Fig Avenue lying within 100 feet of a point located 1,143 feet North of the NW corner of Section 98-46-34;

- (5) All of the right-of-way of 220<sup>th</sup> Street lying within 100 feet of a point located 2,793 feet West of the NW corner of Section 98-43-12.

Motion by Peters, second by Koedam to approve and have Chairman sign Resolution 2014-34 which establishes and declares necessary the urban renewal area and plan. Motion carried.

Chairman Bosch introduced Resolution 2014-35 to set a public hearing date on the proposal of incurring non-current debt associated with the projects for the Lyon County Economic Development Urban Renewal Area.

**RESOLUTION NO. 2014-35** Resolution setting date for a public hearing on the proposal to incur non-current debt

WHEREAS, the Board of Supervisors of Lyon County, Iowa (the "County"), has established the Lyon County Economic Development Urban Renewal Area (the "Urban Renewal Area") and has established the Lyon County Economic Development Urban Renewal Area Tax Increment Revenue Fund (the "Tax Increment Fund") in connection therewith; and

WHEREAS, the County has undertaken certain urban renewal projects (the "Projects") in the Urban Renewal Area, including providing support to the construction of bridge, culvert and highway improvements; and

WHEREAS, it has been proposed that the County facilitate an internal advance of funds in the amount of \$421,000 (the "Advance") for the purpose of paying the costs of the Projects, and the County desires to make the Advance eligible to be repaid from future incremental property tax revenues to be derived from the Urban Renewal Area; and

WHEREAS, pursuant to Section 331.479 of the Code of Iowa, it is now necessary to fix a date of meeting of the Board of Supervisors which it is proposed to take action to approve the Advance and to give notice thereof as required by such law;

NOW, THEREFORE, Be It Resolved by the Board of Supervisors of Lyon County, Iowa, as follows:

**Section 1.** This Board will meet at the Lyon County Courthouse, Rock Rapids, Iowa, on the November 10, 2014, at 9:45 a.m., at which time and place a hearing will be held and proceedings will be instituted and action taken to approve the Advance.

**Section 2.** The County Auditor shall publish notice of said hearing, the same being in the form attached to this resolution, which publication shall be made in a legal newspaper of general circulation in Lyon County, which publication shall be not less than four (4) nor more than twenty (20) days before the date set for the hearing.

Section 3. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. This resolution shall be in full force and effect immediately upon its approval and adoption, as provided by law.

Passed and approved October 27, 2014.

ATTEST: /s/ Jen Smit  
County Auditor

/s/ Randy Bosch  
Chairperson, Board of Supervisors

NOTICE OF PROPOSED ACTION TO INSTITUTE PROCEEDINGS FOR THE  
INCURRENCE OF NONCURRENT DEBT IN A PRINCIPAL AMOUNT NOT TO EXCEED  
\$421,000 (NONCURRENT DEBT)

The Board of Supervisors of Lyon County, Iowa, will meet on November 10, 2014, at the Lyon County Courthouse, Rock Rapids, Iowa, at 9:45 a.m., for the purpose of instituting proceedings and taking action on a proposal to incur noncurrent debt (the "Noncurrent Debt") in a principal amount not to exceed \$421,000 for the purpose of paying economic development related costs of construction of bridge, culvert and highway improvements (the "Projects") in the Lyon County Economic Development Urban Renewal Area.

At that time and place, oral or written objections may be filed or made to the proposal to incur the Noncurrent Debt. After receiving objections, the County may determine to incur the Noncurrent Debt.

The Noncurrent Debt will be in the form of an internal advance (the "Internal Advance") of funds from the County's Secondary Road Fund for the payment of costs of the Projects and shall be repaid over a period not to exceed seven fiscal years, commencing with the 2015-2016 fiscal year of the County. The Noncurrent Debt will be incurred pursuant to authority contained in Chapter 403 and in Section 331.478 and Section 331.479 of the Code of Iowa.

By order of the Board of Supervisors of Lyon County, Iowa.

Jen Smit, County Auditor

Motion by Michael, second by Behrens to approve and have Chairman sign Resolution 2014-35 setting the public hearing date at November 10, at 9:45 a.m. Motion carried.

Supervisor Bosch attended Seasons Center meeting and brought back the annual report.

Supervisor Peters attended YES Center meeting.

Supervisor Michael attended the Lyon County Consortium meeting.

The Board joined the Assessors Conference Board meeting at noon. In attendance: Board of Supervisor members, Doug Krull for GLR school, Dan Moen Inwood Mayor, Tim Mantel Doon Mayor, Dean Snyders Larchwood Mayor, Jason Chase Rock Rapids Mayor, Jen Pedersen member of Examining Board, Verdonna Kelly, and Marilee Schleusner, Deputy Assessor. The recommendation from the



Examining Board was to appoint Sharon Wolter as the new Lyon County Assessor. It was decided to table the appointment and that each unit of the conference board would appoint a member to conduct the interviews of the top two candidates. Auditor Smit will set up interviews with the candidates.

Supervisor Michael will serve as the member for the Supervisors to the interview group for the conference board.

Claims dated 10-21-2014 in the amount of \$1,242.71 were reviewed and approved. Check sequence #112280-112288.

Alliant Energy	Utility Assistance	720.83
Jerry M. Baatz	Mileage (20) Oct Mtg	10.00
Doon Press	VA Service Officer Ads	60.00
Enventis	Telephone - September	43.98
Dennis Hansmann	Mileage (30) Oct Mtg	15.00
Corey Heimensen	Office Space Rent, postage, fax	160.90
Little Rock Free Lance	VA Service Officer Ad	38.00
MidAmerican Energy	Utility Assistance	194.00

General Basic Fund 1,242.71

Handwritten claims dated 10-21-2014 to Wellmark BlueCross BlueShield for claims 10-11-2014 through 10-17-2014 in the amount of \$34,513.41 and to WageWorks for 10-12-14 through 10-18-2014 for claims in the amount of \$125.00. Check sequence #112289-112290.

Health Insurance Fund	34,513.41
Flex Benefits Account	125.00

Claims dated 10-27-2014 in the amount of \$788,842.28 were reviewed and approved. Check sequence #112291-112383.

Ability Network, Inc.	Oct Medicare Submission	30.00
Advanced Systems, Inc.	Copier maintenance, overages	289.41
Air Conditioning & Heating Inc	New Waterheater & C.Pipes	508.23
Airgas USA LLC	6 gas cans, lockout/tagout kit	534.84
Alliant Energy	GE/LR shop utilites	284.81
AT & T	911 Recurring 712/233-001	40.34
Rod Borer	10/15/14 LCED Mtg Mileage	15.50
Cheryl Bos	Mileage Spencer (148)	74.00
Century Link	911 Recurring 10/13/14	405.43
City of George	utilities	26.25
City of Rock Rapids Municipal	Utility Assistance	137.53
Kary Conaway	10/15/14 LCED Mtg Mileage	15.00
Deep Clean Inc. c/o Jerry Smit	Sept/Oct Cleaning Contract	2166.62
Denekas Electric Inc.	wire in air compressor DN	133.69
Department of Justice Attn: Co	10% Cash Forfeitur	1528.40
Doon Press	Ads, notices	90.99
Dorsey & Whitney LLP Attorneys	EcDev Projects/Gasline/TIF	5166.75
Eagle Point	Pinnacle Series for Civil	250.00
Econo Signs	post popper/puller	219.40
Foundation 2	Sept Juv Shelter 4 Days	186.60
Galls Inc.	Belt	59.75
George Office Products	desk, office supplies	624.60
Cory Groen Construction LLC	LR Shop Contract	62659.28

Group Services	Nov HR Service	2881.00
H & S Homebuilding Center	Door Knobs Public Health	172.48
Hallett Materials	52108 tn gravel-Hassebroek	221459.00
Heiman Inc.	Annual Tags/Extinguishers	1341.12
Heather Heimensen	10/16/14 DV Training mileage	25.00
Hillyard / Sioux Falls	Custodial supplies,baby chger	1176.19
I Wireless	10/16-11/15 Cell Phone #6	599.62
IMAGETek, Inc.	Annual 2014 Maint/License	3047.30
Iowa County Attorney Ass'n.	2015 Co.Atty Mtg	495.00
IA Dept. of Public Safety ATTN	Oct-Dec Terminal Bill/line chg	1380.00
Iowa Prison Industries	detour arrow signs	475.20
Jack's Uniforms & Equipment	Uniforms	513.78
John Deere Financial	gaskets, orings #81	27.60
Lewis Family Drug, LLC	Sept Inmate RX	373.89
LexisNexis	Oct Online Services	112.00
Little Rock Free Lance	RE Taxes Due Ad 9/2014	11.40
Rose Lloyd	Sept Cell Phone	5.82
Lyon County News	RE Taxes Due Ad 9/2014	24.60
Lyon County Sheriff Dept.	Sheriff Fees	55.16
Lyon County Title Co. Inc	GE Shop Add.Abstract	144.00
Lyon Rural Electric Coop	utilities - Lester/LR	95.73
M & D Electric Duane Post	light repair-George Shop	170.58
Mail Services. LLC	November renewals	365.55
Marco	Copier Maint/overages	158.67
Matheson Tri-Gas Inc	acetylene	91.98
Meyer Electric Inc.	bulbs,ballast,labor,repairs	1202.82
Mid Country Machinery Inc.	parts & labor - #90 FLOOD	2786.46
Mid-Sioux Opportunity Inc	FY2015 Allocation	7500.00
MidAmerican Energy	utilities - Doon shop	62.99
Midwest Contracting LLC	FEMA-CO60(K12) Est #1	377824.99
Midwest Service & Sales Co.	70 20' & 60 25' pilings	30634.20
Mills & Miller	53.55 ton salt @\$62.00	3320.10
Anita Muilenburg	10/15/14 LCED Brd Mileage	21.00
NACCTFO Tracey J. Marshall	Fy2015 Dues	75.00
Karlee Nagel	Mileage Orange City (70)	35.00
Colette Nath	Vanguard Mtg Mileage (703)	351.50
New Century Press	brd minutes,election notices	
	Subscription,hearings	1096.06
North Iowa K-9 Attn: Paul Samu	ReCertification Drug Dog	200.00
Northwest Iowa Comm. College N	EMT Course - J.May	1000.00
Northwest Iowa Area Solid Wa	10/22/14 Recycle	295.08
NW Iowa Care Connection % O'Br	2nd Q Fy2015 Region Alloc	38490.75
PCC, Inc. Physician's Claim Co	Sept Amb Billing	3090.30
Reliable Office Supplies	Office Supplies	385.53
Rock Rapids Ace Hardware	Hinge Snowblower,bolts,jail supp	47.11
Rock Rapids Car Wash c/o James	70 Wash Tokens/Ambulance	100.00
Rock Rapids Municipal Housing	Rental Assistance	200.00
Sanford Health	Autopsy,employ lab,inmate care	2810.40
Service Supply	slope meter #54	202.95
Laura Sievers	meal exp - L Sievers	30.82
Sturdevant's	Fuse 604	4.45
The Shop	tire repair #10	35.00
Tri State Paving	11.97 ton asph patch L-14	1122.75
Lorna Van Maanen	meal exp - ICEOO	8.16
Verizon Wireless	Cell Phones	439.33
Wall Street Printers	Envelopes & Printing	97.50
WebClimber Services c/o Scott	New Webpage/Sheriff	2731.50

Ziegler Inc.

glass, waterpump, seal, core, batt 1990.44

General Basic Fund	36,146.51
General Basic Sub Fund	62,659.28
Mental Health Fund	38,496.57
Rural Services Basic Fund	11.78
Economic Development Fund	1,669.50
Secondary Road Fund	645,914.65
Surcharge on E911	445.77
Sheriff Assesst Forfeiture	1,528.40
Co. Assessor Agency Fund	529.32
Health Insurance Fund	1,440.50

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

ATTEST

APPROVED

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County Auditor

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Chairman