

UNOFFICIAL MINUTES- SUBJECT TO CORRECTIONS
LYON COUNTY BOARD OF COMMISSIONERS
LYON COUNTY GOVERNMENT CENTER, MARSHALL, MN
SPECIAL BUDGET MEETING
December 14, 2011

9:00- Meeting was called to order by Chairman Fenske. Members present: Stensrud, Fenske, Ritter, Goodenow, Anderson, County Administrator Stomberg, Attorney Maes, County Auditor/Treasurer Van Overbeke.

Pledge of Allegiance to the Flag

Approve Agenda

Goodenow moved, seconded by Anderson to approve the agenda. All voted in favor.

**Paula VanOverbeke
GASB 54 policy and resolution**

VanOverbeke – One thing the board needs to decide is if it is five to nine months. Anderson – I wondered if we should use a percentage. Sometimes I lean towards the percentage side. Stensrud – It isn't going to change it a lot. Goodenow – You do a percentage of the revenue versus the months of spending. Fenske – I like it on the spending six to eight months. We don't want to get down to five. This will need to be in the manual. VanOverbeke – Yes at the next meeting it has to be adopted. Stensrud- I think it is fine with five to nine months. Ritter – This Board can change that, if we wanted to change it? VanOverbeke – The policy can be changed at any time. Discussion on committed funds and fund balance classifications. VanOverbeke – We added the Garvin Park horse staging area under restricted. Discussion on assigned funds, criminal justice fund, and Garvin Park Trust. Discussion of group home checking account.

Discussion on updated Accounting and Policies and Procedures.

Skunk Hollow Road

Discussion on Skunk Hollow Road.

10:02 a.m. Meeting Recessed
10:18 a.m. Meeting Called Back to Order

Budget

Stomberg reviewed 2012 budget. Discussion on IT services from Southwest Health and Human Services. Discussion on clerical support for Veteran's Services. Discussion on parks budget and grandstand roof. Discussion on 2012 wage scale. Discussion on finance position. Goodenow – Right now the proposed is a ½ percent increase and we have made all these changes. Can we go with a zero increase in our levy and what would this do to our budget levy next year. Can we fill the position and stay at zero? Discussion on budget. Anderson – My feeling is we know that Yellow Medicine has started a financial department, are we better to wait a year and see how they are doing. Ritter – In this time I am not in favor of levying it for 2012. Goodenow – I would like to get back to a zero increase. Maybe I need to wait until I have Loren's recalculated levy. Fenske – I am looking at a zero percent increase. If we can do that and see how that fits in the budget. Stensrud – If we don't go ahead with it this year I want to see it in the budget, I think down the road it is something we need to do. Ritter – In order for it to work in Lyon County, the Auditor needs to be appointed. Fenske – On the Auditor, once this change is made the Auditor position will be reduced because you will take job duties out of it. Stomberg – I'll make the adjustments and you can continue the conversations. Fenske – We will see what the figure is we have to work with.

11:35 a.m. Ritter moved, seconded by Goodenow to adjourn. All voted in favor.

Robert Fenske, Chairman

Attest: Loren Stomberg
Lyon County Administrator