
Harrison County Assessor
111 N. 2nd Ave. Logan, IA 51546

Harrison County Conference Board
January 28, 2019 Minutes

The Harrison County Conference Board met at the Harrison County Courthouse, in the Board of Supervisors Office at 8:30 a.m. on January 28, 2019. Meeting Agenda was noted for Annual Budget Review. Meeting notice was posted January 25, 2019 at the Assessor's office, the Harrison County Courthouse, and on the Harrison County Website.

Chairman, Walter Utman, called the meeting to order at 8:32 a.m.

Those in attendance were:

Supervisors: Tony Smith, John Straight, Walter Utman

School Board Representatives: Dan Cohrs, LoMa School; Doug McElwain, Woodbine School

Mayors: Jason Knickman, Dunlap; Brian Rife, Mondamin; Clint McDonald, Logan; David Weigelt, Magnolia; Laura Hartman, Little Sioux

Assessor/Clerk: Brenda Loftus

Others in Attendance: Susan Bonham, Auditor; Joanna Barnard, Chief Deputy Assessor; Sheila Philips, Treasurer; Lorie Thompson, Recorder; Megan Pauley, Treasurer Tax Clerk; Shawna Clark, Treasurer Motor Vehicle Clerk; Kris Pauley, Deputy Auditor; Rene Hiller, Recorder Clerk

Moved by Straight, seconded by Smith, to approve the agenda as written.

Motion carried. Unanimous vote.

The Board took time to review the minutes from the previous Friday's meeting. Smith questioned Auditor Bonham if the Conference Board was approving the minutes presented by the Assessor, but then the Supervisors' minutes were separate. Bonham agreed, stating that she also kept minutes for the Supervisors. She stated that she does not use the full Conference Board minutes as they are too detailed. Rife questioned if there were two sets of minutes for the Conference Board meetings. Utman explained that the Board of Supervisor's always has their own set of minutes. Straight stated that these were the minutes for this (Conference) Board. Rife questioned that the Supervisors were a part of the Conference Board. Utman stated that the Board of Supervisors must have minutes whenever they meet. Bonham stated she had a quorum (Supervisors). Rife again questioned if the Assessor's minutes of the Conference Board would cover the quorum. Utman stated that the Conference Board minutes prepared by the Assessor are taken by the Auditor and condensed for the Supervisors' minutes.

Moved by Rife, seconded by Weigelt, to approve the presented Conference Board's minutes from February 25, 2019 as written.

Motion carried. Unanimous vote.

Vehicle Usage Policy was written to include the criteria as discussed at the previous meeting and presented to the Board for approval.

Moved by Knickman, seconded by Cohrs, to approve the Assessor's Vehicle Usage Policy as written.

Motion carried. Unanimous vote.

The next order of business was to approve the transfer of funds from the Assessor's FICA & IPERS funds to the Assessor's Agency Fund. Loftus explained that these were funds allocated at some point by the previous assessor. The funds should not be held outside of the Assessor's Agency Fund and would need to be transferred to zero out the current account balances for audit purposes. These funds can only be used for their respectful expenses of FICA & IPERS.

Moved by Rife, seconded by Smith, to approve the transfers for each of the funds of FICA & IPERS to the Assessor's Agency Fund. Motion carried. Unanimous vote.

2019-2020 Budget Review.

The Budget was reprinted and presented with the line change as requested at the previous meeting, reducing the amount for the Professional Appraisal Services and updating the ending levy requirement.

Smith clarified that the actual overall budget amount was decreased from the previous year due to the completion of the

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reappraisal project. Rife clarified that the project had been budgeted over the course of the last four years. Smith also asked if there would be any warranty with the work performed by Vanguard. Loftus explained that Vanguard would be available for follow up and remains a resource at all times. Barnard also explained that representatives from Vanguard will be available during the open hearing time for the public to review their new assessments.

Rife clarified that the only item remaining to be discussed on the budget was salary. Board members concurred.

Loftus provided an updated salary spreadsheet of Harrison County elected & non-elected officials. As per Utman's recommendations, only those counties of the Southwest District of Iowa were included (excluding Pottawattamie County). Utman questioned a potential error on the spreadsheet for Page County Assessor. Loftus explained that the ISAA & ISAC websites had differing salaries. Both salary amounts were reflected on the spreadsheet presented for comparison. Loftus also explained that the salaries presented were for the previous year and two counties had already received an increase for this budget year.

Smith questioned if the Assessor's salary could be tied to the elected officials' salaries going forward. Rife expressed he felt it should be separate. Utman explained that it was originally thought that the assessor's salary was set upon hire to be the same as the elected officials' salaries. He stated that himself and Straight had reviewed the tape. The conference board had taken the SW Iowa District, excluding Pottawattamie County as it is not comparable, leaving 10 counties and took the average.

Smith stated he had given much thought over the weekend. For clarification he would be basing his decision on location and public service. In public service, one doesn't get paid the highest but has job security.

Straight stated that last year's budget was set according to whatever the elected officials got. Straight also stated that the Auditor, Treasurer, Recorder and Assessor all have the same pay.

Rife reminded the Board that the same situation arose with the E911 dispatchers; low salaries make it hard to compete, and employees are being lost to other counties. Competitive salaries should be considered. Utman suggested that is why the ten-county average was used and the Assessor's salary is above the average.

Loftus pointed out that upon the spreadsheet provided all the elected officials were ranked at number one in the 10 selected SW counties. Utman had stated in the previous meeting that granting the Assessor the requested salary increase would make her the highest paid assessor in the same district. Loftus reiterated that the elected officials already are the highest paid in the district.

Loftus explained that if a property owner brought the same type of comparables to her office she would be required to explain why those salaries would be equitable to the remaining salaries. Loftus posed the question to the Conference Board as to the explanation why the Assessor's salary was considered equitable to the other Harrison County salaries as compared to the SW district. Utman asked if this question was in regard to the Assessor's 81st rank in the state. Loftus explained that she had used the items that Utman had previously used. Most department heads are all paid at the #1 ranking of the ten counties of SW Iowa. The Assessor's salary is ranked at 4th. Utman stated that was above average. Loftus questioned if being 1st in rank and 4th in rank were two different things. Utman agreed. Loftus then questioned the reasoning or equitability. Loftus stated that in the Assessor's world it is called obsolescence. What is different about the assessor's position that makes it less viable to receive a #1 ranking? Utman stated that Loftus came from a banking background. Loftus stated that she was certain a lot of elected officials came from a different background. Utman stated that Loftus had no experience as assessor or any prior real estate background. Utman stated that the Conference Board agreed to hire at the rate four years ago and the last two years Loftus has complained, that is why the wage is not the same and is less than the previous assessor. Loftus stated that previously it had been explained that the engineer was also hired at less, yet he is still ranked at #1. Utman stated that the engineer still is not making what the previous engineer was making when he left.

Moved by Utman, seconded by Straight, to approve the Assessor receive the same percentage as the rest of the county employees receive.

Discussion was called by Utman. Knickman questioned if the percentage was known. Utman stated that the Compensation Board presented 5%. The salary increase would have to be below 5%. Straight restated that it would be 5% or below and could not go above. Utman stated that he doubted that it would be 5%.

Bonham added that when the elected officials and the County Compensation Board met, the 5% was the Compensation Board's recommendation and not her request. She stated that you have to be realistic. She chose to work here and could make much more in Omaha.

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Weigelt questioned why the assessor is the only one that is hired, and the others are elected. Loftus explained that the Assessor's office was established as an appointed position to eliminate the politics from the office. It would be impossible properly follow Iowa Code for valuation and make the public happy without adjusting the values as such to be re-elected, and those actions would be inappropriate.

Weigelt also questioned how the budget could be set without a final number for the Compensation Board. Rife explained that the budget amount for salary would have to be approved contingent upon final approval of the salary percentage. Weigelt stated from the previous meeting this position needs to be increased aside from any percentage. He followed by stating that he was not suggesting that any job was lessor. District wide we are offering somewhere in the middle for the Assessor.

Utman questioned if Weigelt had looked at years of experience. Rife explained that someone running for an elected office may not have any experience and would receive that same salary as the current individual.

Smith questioned why the pay was more for Conservation and GIS. Loftus explained that there are fewer of these positions in the SW Iowa District. The ranking could be skewed due to the fewer numbers. Some counties have GIS individuals that are contracted or are shared with a city, municipality, or another county. Smith again questioned why the dollar amount was so high as compared with the other officials. What makes them special, are there skills there that we can't get anywhere else. Utman stated that not all counties have a GIS. The Conservation has been here for 25 years and has gotten raises along.

Bonham added that the Conservation has a separate board and the Supervisors have recognized this and are now sitting in on those board meetings.

Smith stated that he would understand if that is what it takes to get those kinds of people, but then we come back to the assessor's position and it doesn't take that and is paid the same as the rest. Smith questioned if Conservation was getting longevity raises. Utman stated that he was getting cost of living like everyone else. Weigelt stated that then he had to start high. Utman stated that he had been there for 20 years before becoming director. Smith questioned if the Conservation Director was paid the same as the previous director. Utman did not think that was the case.

Weigelt reviewed the years of experience of all the SW District assessors.

Loftus asked the Board to review the taxable valuation for the same SW District counties. In the preliminary numbers from the revaluation, Harrison County will exceed both Cass & Mills Counties in taxable value by next year. This would put Harrison County as #1 rank in taxable value according to the comparisons excluding Pottawattamie County.

Smith called for the vote. Utman restated his motion. McElwaine questioned that the % could not exceed the 5%.

Utman stated it would be the same percentage as approved by the Supervisors for the rest of the county. Secondary Roads Union and Sheriff's Union were both at 3% for their respective 2-year contracts.

Roll call vote:

Supervisors: John Straight - Y, Walter Utman - Y, Tony Smith - Y

School Board Representatives: Dan Cohrs, LoMa - Y; Doug McElwain, Woodbine - Y

Mayors: Jason Knickman, Dunlap - N; Brian Rife, Mondamin - N; Clint McDonald, Logan - N; David Weigelt, Magnolia - N; Laura Hartmann - N

Motion carried.

Moved by Rife, seconded by Straight, to approve the 2019-2020 budget as amended with line item for the assessor's salary for the current salary plus the approved county % wage increase, as recommended by the Compensation Board and approved by the Harrison County Supervisors, not to exceed 5%. Net salary will not be determined until the Harrison County Budget is finalized. Line item will be entered at a 5% increase or \$62,840 for the purposes of this budget. Motion carried. Unanimous vote.

Total expenditures were approved for \$433,930; Unreserved/Designated Fund Balance for \$39,175 (\$30,000 designation to Court Appeals & \$9,175 designated to Accrual Estimates); and Unreserved/Undesignated Fund Balance of \$46,313. Total proposed requirements for fiscal year ending 6-30-2020 of \$519,418; with \$331,621 to be allocated by taxation. Proposed taxation rate per \$1,000 valuation: \$0.34321.

Moved by Smith, seconded by Knickman, to set the 2019-2020 Budget Public Hearing to February 21, 2019 at 8:00am. Meeting will be held in the Supervisor's Office, prior to their scheduled Thursday meeting.

Notice of Public Hearing - Proposed Budget will be published in the Missouri Valley Times News. The proposed budget

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& Public Hearing will be printed on Wednesday, February 6, 2019.
Motion carried. Unanimous vote.

Utman requested that the Assessor send a copy of future Conference Board packets to the Auditor for her to publish for the Supervisors minutes and meeting quorum.

Motion to adjourn made by Rife, seconded by Cohrs. Motion carried.

Walter Utman, Chairman

Brenda Loftus, Clerk

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