

**LINCOLN COUNTY BOARD OF COMMISSIONERS  
MEETING MINUTES**

September 15, 2009  
Courthouse Commissioner Room  
Ivanhoe, MN 56142

The meeting was called to order at 9:00 a.m. by Board Chair, Joan Jagt, followed by the Pledge of Allegiance. Commissioners present were Joan Jagt, Curtis Blumeyer, Larry Hansen, Adam Gillund, and Don Evers. Also present were County Auditor, Kathy Schreurs and County Attorney, Glen Petersen.

Motion by Blumeyer, seconded by Gillund, to approve minutes from the September 1, 2009 Commissioner meeting. All voted in favor.

Motion by Gillund, seconded by Hansen, to approve agenda items and additions. All voted in favor.

Motion by Evers, seconded by Hansen to approve Minnesota Trails Assistance Program Snowmobile FY 2010 Maintenance and Grooming Grant Agreement for the Lincoln County Drift Clippers Trail between the State of Minnesota and Lincoln County in the amount of \$25,605.60. All voted in favor.

The Board reviewed a resolution from Lincoln Pipestone Rural Water System (LPRW) to reappoint three LPRW Commissioners to four-year terms. Motion by Gillund, seconded by Hansen, to direct Commissioner Blumeyer to bring the issue of term limits for Lincoln Pipestone Rural Water Commissioners to the AMC General Government platform. All voted in favor.

Motion by Hansen, seconded by Gillund to approve Addendum 7 extending the current Area II Joint Powers Agreement to June 2010 and authorize Commissioner Blumeyer to sign on behalf of Lincoln County. All voted in favor.

Motion by Evers, seconded by Blumeyer, to approve Resolution No. 30-2009 (Health Plan Beneficiaries). All voted in favor.

**Resolution No. 30-2009  
Board Resolution in Support of the Tax Equity for  
Health Plan Beneficiaries Act of 2009, S. 1153 and H.R. 2625**

*To expand the Definition of Eligible Beneficiaries in order to  
Avoid Forfeitures of Health Savings upon Death.*

WHEREAS, state and local governments nationwide have established irrevocable trusts with health reimbursement accounts to help employees pay for health insurance in retirement; and

WHEREAS, these arrangements are funded through employer contributions, including amounts in lieu of severance pay that may otherwise have been received as taxable wages; and

WHEREAS, the Internal Revenue Service issued Revenue Ruling 2006-36, which prohibits reimbursement of medical expenses of beneficiaries who are not tax dependents, regardless of whether the reimbursements are taxable, and requires forfeiture of individual accounts when retirees die without spouses or legal tax dependents; and

WHEREAS, IRS Revenue Ruling 2006-36 disproportionately affects state and local government employees, including tens of thousands of public employees in Minnesota; and

WHEREAS, the Tax Equity for Health Plan Beneficiaries Act of 2009, introduced as S. 1153 and H.R. 2625, and included in the final markup of H.R. 3200, would allow these amounts to be used to reimburse medical expenses of adult children and other designated beneficiaries of retirees.

A motion was made by Evers, and seconded by Blumeyer, to adopt the following resolution:

BE IT RESLOVED: Lincoln County, Minnesota urges Member so the United States House of Representatives Tim Walz, John Kline, Erik Paulsen, Betty McCollum, Keith Ellison, Michelle Bachmann, Collin Peterson, James Oberstar, and of the United States Senate, Amy Klobuchar and Alan Franken, along with the R.S. Senate finance Committee Members:

Democrats	Republicans
Max Baucus, MT	Chuck Grassley, IA
John D. Rockefeller IV, WV	Orrin G. Hatch, UT
Kent Conrad, ND	Olympia J. Snowe, ME
Jeff Bingaman, NM	Jon Kyle, AZ
John F. Kerry, MA	Jim Bunning, KY
Blanche L. Lincoln, AR	Mike Crapo, ID
Ron Wyden, OR	Pat Roberts, KS
Charles E. Schumer, NY	John Ensign, NV
Debbie Stabenow, MI	Mike Enzi, WY
Maria Cantwell, WA	John Cornyn, TX
Bill Nelson, FL	
Robert Menendez, NJ	
Thomas Carper, DE	

To support the Tax Equity for Health Plan Beneficiaries Act of 2009 (the "Act"), as introduced in the Senate as S. 1153 and in the House of Representatives as H.R. 2625, and as included in the final markup of H.R. 3200, or any version thereof that allows retirees to avoid forfeiture of health savings upon death through the designation of beneficiaries who may use any remaining balance for the reimbursement of their medical expenses.

Voting in favor: Commissioners, Adam Gillund, Joan Jagt, Don Evers, Larry Hansen and Curt Blumeyer

Voting against: None

Motion by Hansen, seconded by Evers, to appoint Vince Robinson, Lee Amundson, and Chris Johnson to the Regional Trail Corridor Plan Steering Committee. All voted in favor.

Motion by Hansen, seconded by Gillund, for Auditor Schreurs to contact Hildi Inc. regarding estimate to prepare GASB 45 Actuarial Valuation. All voted in favor.

Auditor Schreurs reported that Lincoln County had received a check in the amount of \$142,023.26 from the SW/WC Service Cooperative due to favorable experience. The funds were returned to Lincoln County as savings through the SW/WC Service Cooperative's Group Insurance Pool Minimum Premium Plan. Motion by Hansen, seconded by Evers, to accept Insurance Refund from SW/WC Service Coop for \$142,023.26. All voted in favor.

Motion by Hansen, seconded by Blumeyer to transfer \$142,023.26 from the BC/BS Employee Insurance (142) account to the Capital Improvements Fund (14). All voted in favor.

Auditor Schreurs reported that according to the American Recovery and Reinvestment Act of 2009, P.L. 111-5, extension cannot be granted for Lincoln County's 2008 audit. She also reported that the State Auditors Office would not be able to complete the 2008 audit by the October 1, 2009 deadline. Motion by Gillund, seconded by Evers, to authorize Jagt to send letter to the Office of the State Auditor requesting release from their office for the 2009 audit and future audits. All voted in favor.

Marc Vaillancourt, Southwest Initiative Foundation, gave an update of the Foundations activities and the impact for Lincoln County. Vaillancourt also asked that the Board to continued it's appropriation to the Foundation.

At 10:00 a.m. bids were opened for the rental of agricultural land in Lake Stay Township. One bid was received. The bid was from William Behnke for \$11,400.00 per year. Motion by Gillund,

seconded by Evers, to lease/rent approximately 105 acres of agricultural land, as located in the NE ¼ of Section 15, Township 111 North, Range 44 West (Lake Stay Township) for \$11,400.00 for a term of three years beginning October 1, 2009 to September 30, 2012 to William Behnke. All voted in favor.

Robert Olsen, Environmental Administrator, presented the Rural Garbage Program Final Report that will be forwarded to the Minnesota Pollution Control Agency (MPCA).

Olsen also reported:

- He had met with the Lake Hendricks Improvement Association regarding storm sewer issues, cleanup and restoring Lake Hendricks by Minnesota and South Dakota lake residents
- He has compiled a list of inspected septic systems, inspected systems not yet upgraded and the number of systems left to inspect within the shoreland of Lake Hendricks, Lake Benton and Lake Shaokatan
- Reviewed the 2009 Solid Waste-Recycling Assessment Cost Report
- MPCA has done an informal inspection of the Norwegian Creek expansion

Jack Vizecky, County Sheriff, and Greg Johnson, Department of Natural Resources (DNR), reviewed the advantages of using the DNR website to obtain a burning permit in Lincoln County. No action this day.

Lee Amundson, Engineer, gave the construction/maintenance updates including:

- Reconstruction on CSAH 12, from TH 75 to CSAH 13 has begun
- The completion date for the Safety Project on CSAH 7 (near Tyler airport) is October 31, 2009
- CR 103 is in progress
- The road dip on CSAH 1 has been fixed, more repairs will be considered for 2010
- The Highway Department will contract for fall application weed control. Approximately 1/3 of county roadside ditches will be sprayed each year
- A position resignation has been received from Jim Weckert, Highway Shop Forman, effective December 31, 2009

Motion by Evers, seconded by Gillund, to authorize replacement and posting of Highway Shop Forman position. All voted in favor.

Heather Ulrich-Glynn and Gary Manson, Lincoln County Promotion and Tourism, reviewed their 2010 proposed budget and 2009 and 2010 activities.

Craig Larson, Maintenance, reported that repairs or replacement of the skylights in courtroom A should be considered before winter snows. Replacement costs are estimated at \$30,000.00. Motion by Blumeyer, seconded by Hansen, to proceed with authorizing architect, Jeff Nelson, to solicit bids for the replacement of the courtroom skylights. Project to be completed by the middle of December. All voted in favor.

Motion by Gillund, seconded by Evers, to reimburse Craig Larson for county cell phone use of his personal phone at a rate of \$40.00 per month, effective with the second payroll in October, 2009. All voted in favor.

Correspondence was reviewed and the following Committee Reports were given:

- Jagt – none
- Evers – none
- Gillund – Union Negotiations
- Blumeyer – Lac qui Parle Watershed, RC&D, Insurance Committee, Public Health
- Hansen – Union Negotiations, SRDC

Auditor Warrants were presented.

Motion by Gillund, seconded by Evers, to approve the following Commissioner Warrants # 8535 - 8624 for the following amounts: Revenue - \$108,215.76, Road & Bridge - \$76,062.62. All voted in favor.

The Board reviewed details of the Open House scheduled for September 29, 2009

Kathy Schreurs, County Auditor, and Chuck DeBates, Financial Accountant, reviewed 2010 proposed budgets. Motion by Blumeyer, seconded by Hansen, to approve Resolution No. 31-2009 (2010 Preliminary Budget). All voted in favor.

**County of Lincoln  
Resolution No. 31-2009**

**Resolution Approving Proposed Levy for 2010**

**BE IT RESOLVED** by the Lincoln County Board of Commissioners approves the proposed levy for 2010 upon the taxpayers of Lincoln County at:

\$4,023,065.00  
35,000.00 (Plus Lake Benton Lake Improvement District)  
**\$4,058,065.00 (Total Proposed 2010 Levy)**

**ADOPTED** this 15<sup>th</sup> day of September 2009.

\_\_\_\_\_  
Joan Jagt, 2009 Board Chair

\_\_\_\_\_  
Kathy Schreurs, Auditor

Motion by Gillund, seconded by Evers, to adjourn at 1:40 p.m. All voted in favor.

ATTEST: (SEAL)

\_\_\_\_\_  
Joan Jagt, 2009 Board Chair

\_\_\_\_\_  
Kathy Schreurs, County Auditor