

STATE OF IOWA)
) Ss:
DELAWARE COUNTY)

August 24, 2020
Manchester, Iowa
11:30 AM

The Delaware County Board of Supervisors met in work session this date at 11:30 pm with all members present. Also present were Charity Loecke, Mike Ryan, and Carla K. Becker. There was one member of the media present via phone conference. Chairperson Madlom opened the work session.

Public Health Director Charity Loecke addressed the Board regarding the COVID-19 Pandemic. She received a draft agreement with Jones County Public Health for the sharing of personnel to help with contact tracing for those testing positive for the virus. She also has interest from a local retired teacher who would be willing to assist in said contact tracing. All training would be conducted by Charity as time allows.

When the Covid-19 vaccine becomes available, it will be administered on an as needed basis to those vulnerable populations first. She is currently working on setting up flu clinics across the County. These would not be Covid-19 clinics. All participants will be asked to wear masks while waiting in line and while receiving the vaccine. The vaccine will be based on strains currently in circulation in other parts of the world. It will cover both "A" strains and "B" strains (2 of each). The County Flu Clinic is set for Tuesday, October 13, 2020 from 7:00 am until 8:30 am. The County Auditor's Office will be sending out a sign-up sheet in early September.

Emergency Management Coordinator Mike Ryan discussed the needs for various items to help protect County employees and taxpayers. Approximately \$215,000 has been allocated towards Delaware County expenditures from the \$100,000,000 the State of Iowa received through the CARES Act. According to information Mr. Ryan has been given, the County would first need to run any expenditures through FEMA for their consideration. Mr. Ryan will work closely with the County Auditor as they step through the application process.

The Board thanked Ms. Loecke and Mr. Ryan for their presentations today.

These minutes have been read and approved.

/S/ Jeff Madlom Chairperson

/S/ Carla K. Becker, County Auditor

STATE OF IOWA)
) Ss:
DELAWARE COUNTY)

August 24, 2020
Manchester, Iowa
1:15 PM

The Delaware County Board of Supervisors met in regular session this date at 1:15 pm with all members present. Also present were Daneen Schindler, Anthony Bardgett, and Carla K. Becker. There were no members of the media present. Chairperson Madlom called the meeting to order.

Motion made by Helmrichs, second by Buschmann and carried to approve the agenda as posted. All Ayes

Motion made by Buschmann, second by Helmrichs and carried to approve the minutes from the August 17, 2020 work session and regular session. All Ayes

There were no requests presented to the Board for employees to attend out-of-county meetings.

Motion made by Helmrichs, second by Buschmann and carried to approve payment of the following claims

Dearborn Life Insurance	Life Insurance	1029.21
Maquoketa Valley Electric Coop	Electrical Power	3347.35
Windstream	Telephone Service	134.84

All Ayes

Motion made by Buschmann, second by Helmrichs and carried to approve the "Application for Approval of Underground Construction" submitted by Maquoketa Valley Electric Cooperative to construct 175 feet of new single phase primary line under 120th Street located approximately 1.35 miles northwest from the intersection of 120th St and 280th Ave all in Section 11 of Elk Twp. All Ayes

Motion made by Helmrichs, second by Buschmann and carried to acknowledge receipt of the following manure management plan updates: Hillside Partners LLC (Kirby Site) in Section 32 of Richland Township; and Craig Wulfekuhle in Section 20 of Colony Township. All Ayes

Motion made by Buschmann, second by Helmrichs and carried to acknowledge receipt of the audited Financial Statements for Delaware County Memorial Hospital d/b/a Regional Medical Center for the fiscal year ending June 30, 2020. For said year, the total operating revenue was \$57,626,304; total operating expenses were \$55,906,024; resulting in a gain from operations of \$1,720,280. The Medical Center recorded an excess of revenues over expenses amounting to \$7,318,893 for FY 2019-20. All Ayes

Motion made by Helmrichs, second by Buschmann and carried to approve the following resolution regarding Coronavirus Aid/Relief:

RESOLUTION 2020-043

RESOLUTION REQUESTING REIMBURSEMENT FROM THE IOWA COVID-19 GOVERNMENT RELIEF FUND

A resolution by Delaware County to request reimbursement for eligible costs related to the COVID-19 public health emergency from the Iowa COVID-19 Government Relief Fund.

WHEREAS, the United States Congress approved the Coronavirus Aid, Relief, and Economic Security (CARES) Act to provide economic relief related to the COVID-19 pandemic.

WHEREAS, Governor Kim Reynolds allocated \$125 million of the State of Iowa's CARES Act funding to local governments for direct expenses incurred in response to the COVID-19 emergency.

WHEREAS, local government funding reimbursements may only be used for necessary expenditures incurred due to the COVID-19 pandemic, were not accounted for in the current fiscal year county budget, were incurred during the time period of March 1, 2020 through December 30, 2020 and have not been reimbursed from other sources.

NOW, THEREFORE BE IT RESOLVED, that Delaware County requests reimbursement of up to \$215,000 in eligible expenditures in response to the COVID-19 public health emergency.

BE IT FURTHER RESOLVED, that Delaware County affirms that the above requests for reimbursement follow all formal published Federal and State of Iowa guidance on how the funds should be spent, and understand if the reimbursements are misrepresented, the local government will be liable for any applicable penalty and interest.

HEREBY RESOLVED by the Board of Supervisors for Delaware County on this 24th day of August 2020.

/S/ Jeff Madlom, Chairperson

Delaware County Board of Supervisors

Attested: /S/ Carla K. Becker, County Auditor

All Ayes

Motion made by Buschmann, second by Helmricks and carried to approve the following resolution regarding fund balance assignment for FY 2019-2020:

RESOLUTION No. 2020-044

Delaware County Board of Supervisors Assignment of General Fund Balance FY 2019-2020

WHEREAS, the Governmental Accounting Standards Board (GASB) has issued Statement 54 (GASB 54), a new standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010, and,

WHEREAS, GASB 54 has changed the definition of Special Revenue Funds; and

WHEREAS, the Delaware County Board of Supervisors is being required to report the activities within established internal funds (former special revenue funds) under the General Fund; and

WHEREAS, the Delaware County Board of Supervisors would like to assign a portion of the General Fund ending fund balance for **FY 2019-20** for a specific purpose as well as assign the ending fund balance of internal funds being reported under the General Fund; and

WHEREAS, the Delaware County Board of Supervisors is aware that the ending fund balance of the General Supplemental Fund and Secondary Roads Fund are considered restricted but wish to "internally" assign portions of said restricted ending fund balances for particular purposes.

NOW, THEREFORE BE IT RESOLVED, that the Delaware County Board of Supervisors hereby assigns portions of the **FY 2019-20 General Fund ending fund balance** as follows:

\$4,000,000 is hereby assigned for future infrastructure updates, building acquisition, equipment and furnishings

\$314,305 is hereby assigned for Local Option Sales and Services Tax Expenditures

\$100,000 is hereby assigned for future employee retirement payouts

The fund balancing remaining within Internal fund 05000 at year's end is hereby assigned for expenditures within the RCTP Fund

The fund balance remaining within Internal Fund 17000 at year's end is hereby assigned for the benefit of the Delaware County Sheriff's Reserve Program

The fund balance remaining within Internal Fund 68000 at year's end is hereby assigned for the benefit of Conservation Land Acquisition and Capital Improvement Purposes

The fund balance remaining within Internal Fund 79000 at year's end is hereby assigned for Conservation Trust Purposes

Also, the Board wishes to internally "assign" a portion of the restricted fund balance of the following funds: General Supplemental Fund as follows:

\$120,000 is hereby assigned for the purchase of future voting equipment

\$128,000 is hereby assigned for the payment of future self-funding expenses

\$750,000 is hereby assigned for payment of future medical insurance expenditures

\$300,000 is hereby assigned for future building renovations for the Election Department within the County Auditor's Office

Secondary Roads Fund as follows:

\$1,150,000 is hereby assigned for future construction costs of a bridge near X31 south of the Lake Delhi Dam.

The above resolution is passed this 24th day of August, 2020.

Delaware County Board of Supervisors

/S/ Jeff Madlom, Chairperson

Attest: /S/ Carla K. Becker, County Auditor

All Ayes

Motion made by Helmricks, second by Buschmann and carried to approve the FY 2019-2020 Cash Financial Report for filing and publication as follows:

ANNUAL FINANCIAL REPORT
 ANNUAL FINANCIAL REPORT
 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2020
 County Name: DELAWARE COUNTY
 County Number: 28
 FY 2019/2020 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	1	6,231,447	3,363,780			634,376	10,229,415
Less: Uncollected Delinquent Taxes - Levy Year	2	47,360	25,659			4,727	4,500
Less: Credits to Taxpayers	3	362,703	161,194			37,286	560,876
Net Current Property Taxes	4	5,821,384	3,176,927			592,363	9,664,039
Delinquent Property Tax Revenue	5	4,667	305			540	335
Penalties, Interest & Costs on Taxes	6	23,823					30,206
Other County Taxes/TIF Tax Revenues	7	258,361	1,097,117	0	14,193	0	1,369,671
Intergovernmental	8	967,782	5,534,502	0	47,698	0	6,549,982
Licenses & Permits	9	25	40,415	0	0	0	40,440
Charges for Service	10	609,405	4,137	0	0	0	36,250
Use of Money & Property	11	421,138	198	20,914	13,473	0	455,723
Miscellaneous	12	190,942	127,263	6,000	0	0	324,205
Subtotal Revenues	13	8,297,527	9,980,864	26,914	668,267	0	18,973,572
Other Financing Sources:							
General Long-Term Debt Proceeds	14	0	0	5,987,124	0	0	5,987,124
Operating Transfers In	15	70,000	2,713,657	0	135,500	0	2,919,157
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0
Total Revenues & Other Sources	17	8,367,527	12,694,521	6,014,038	803,767	0	27,879,853
Expenditures & Other Financing Uses							
Operating:							
Public Safety and Legal Services	18	3,025,329	0	0	0	0	3,025,329
Physical Health Social Services	19	387,450	6,599	0	0	0	394,049
Mental Health ID & DD	20	274,267	839,654	0	0	0	1,113,921
County Environment and Education	21	877,843	290,594	0	0	0	1,168,437
Roads & Transportation	22	0	7,513,938	0	0	0	7,513,938
Government Services to Residents	23	689,415	19,235	0	0	0	708,650
Administration	24	2,007,286	7,000	0	0	0	2,014,286
Nonprogram Current	25	48,759	0	0	0	0	48,759
Debt Service	26	0	0	0	462,425	0	462,425
Capital Projects	27	218,867	1,958,533	2,667,837	0	0	4,845,237
Subtotal Expenditures	28	7,529,216	10,635,553	2,667,837	462,425	0	21,295,031
Other Financing Uses:							
Operating Transfers Out	29	70,000	2,713,657	0	135,500	0	2,919,157
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0
Total Expenditures & Other Uses	31	7,599,216	13,349,210	2,667,837	597,925	0	24,214,188
Changes in fund balances							
Beginning Fund Balance - July 1, 2019	32	768,311	-654,689	3,346,201	205,842	0	3,665,665
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	721,957	0	14,655,916
Fund Balance - Nonspendable	35	0	0	0	0	0	0
Fund Balance - Restricted	36	2,588,598	6,081,242	3,346,201	927,799	0	12,943,840
Fund Balance - Committed	37	0	0	0	0	0	0
Fund Balance - Assigned	38	4,510,606	0	0	0	0	4,510,606
Fund Balance - Unassigned	39	867,135	0	0	0	0	867,135
Total Ending Fund Balance - June 30, 2020	40	7,966,339	6,081,242	3,346,201	927,799	0	18,321,381

Additional details are available at:
 Delaware County Auditor's Office 301 E Main Street Rm 210 Manchester, IA 52057
 Notes to the financial statement, if any:

Telephone :
 (563) 927-4701

All Ayes

Motion made by Buschmann, second by Helmrichs and carried to set Monday, September 14, 2020 at 1:15 pm as the date and time to receive bids for Winter Ice Control Sand (5,000 tons). All Ayes

Motion made by Helmrichs, second by Buschmann and carried to approve the amendment of the Policy and Procedure Memorandum #20 as follows:

All manure pumping requests will be referred to the County Engineer's Office for an investigation and work in right-of-way permit. Manure hoses are allowed to be placed within the ditch area of the road right-of-way and cross the road at culvert locations. If a crossroad culvert does not exist within 500 feet of the manure pumping operation, Delaware County will install a crossroad culvert at the county's expense to facilitate the hose crossing as long as there is at least 60 days of notice to the County Engineer's Office. Pipe installations will only be performed between April 1st and October 15th subject to road conditions. Road closures for manure pumping will not be allowed except in emergency cases as determined by the County Engineer. If a road closure is warranted, the requestor shall be responsible for all labor, equipment, and signage expense. Road closures shall not be allowed on weekends. The Secondary Road Department will perform all road closures between 7:00 am and 7:00 pm Monday through Friday. Requestor shall notify the County Engineer's Office at least 48 hours in advance of requested road closure. Closures will only be allowed on gravel roads.

This verbiage shall replace the current policy language that has been in place since 2006. County Engineer Anthony Bardgett stated he would send a copy of the policy changes to all pumping businesses within the County and to Farm Bureau here in Manchester. All Ayes

ENGINEER'S REPORT

Old 20/Hwy 38 Intersection – The County and DOT will be looking into this intersection to determine the best "through route" between Old Hwy 20 and State Hwy 38.

NEXT MEETING –The next regular meeting for the Board is scheduled for Monday, August 31, 2020 at 1:15 p.m.

PUBLIC COMMENTS – None

Motion made by Buschmann, second by Helmrichs and carried to adjourn the meeting at 1:53 pm. All Ayes

These minutes have been read and approved for publication.

/S/ Jeff Madlom, Chairperson

/S/ Carla K. Becker, County Auditor