

**PROCEEDINGS OF THE WASHINGTON COUNTY BOARD OF SUPERVISORS MEETING
TUESDAY, JULY 16, 2019**

Vice-Chairperson Jack Seward, Jr. called the meeting to order at 9:00 a.m. in the Courthouse chambers in regular session. Items on the agenda included the following: approval of agenda; Quarterly Report – Veteran Affairs; Quarterly Report – General Assistance; Monthly Report – Washington County Recycling; Semi-Annual Statement of Accounts by Funds – Treasurer; Annual Investment Report – Treasurer; Quarterly Fee Report – Treasurer; Resolution 19-38 regarding Naming of Depositories; Quarterly Report – Recorder; Quarterly Report – Auditor; public comment; adjourn. Supervisors Richard Young, Abe Miller, and Stan Stoops were also present. Supervisor Bob Yoder was absent.

Others attending were: Mary Zielinski, The News; Kayli Reese, Washington Evening Journal; Sally Hart, KCII Radio; Marissa Reisen, County Emergency Management Director; Cyndie Sinn, County IT/Budget Director; Jo Greiner, County Recorder; Jeff Garrett, County Treasurer; Jennine Wolf, County Environmental Health Director; Sue Rich, County Veteran Affairs/General Assistance Director; and citizens Tom Dayton, Charlotte Stalder, Tom Duwa, Denny Stalder and Bette Brant.

All motions were passed unanimously by those Supervisors in attendance.

On motion by Stoops, seconded by Young, the Board voted to approve the agenda as published.

Veteran Affairs Director Sue Rich presented the 4th quarter Washington County Veteran Affairs report for FY19. She reported that during the quarter \$2,718.90 in benefits were paid to ten successful applicants for assistance. This total included the purchase cost of grave markers. Veteran compensation for all of FY19 totaled \$4,439.00. On motion by Miller, seconded by Young, the Board voted to acknowledge receipt of the FY19 4th quarter Veteran Affairs report. The complete report is available in the office of the Washington County Auditor.

General Assistance Director Sue Rich presented the 4th quarter Washington County General Assistance report for FY19. She reported that during the quarter \$350.00 in benefits were paid to two successful applicants for utility assistance. General assistance compensation for all of FY19 totaled \$3,328.61 to 57 successful applicants. On motion by Stoops, seconded by Miller, the Board voted to acknowledge receipt of the FY19 4th quarter General Assistance report. The complete report is available in the office of the Washington County Auditor.

Lynn Whaley, on behalf of WEMIGA Waste Systems, briefed the Board on recent activity at the Washington County Recycling Center. During the month of June 2019 WEMIGA processed 76.5 landfill tons, 8.89 tons of paper, 4.5 tons of plastic, 7.94 tons of cardboard, 8.36 tons of tin and aluminum, 29.69 tons of recyclable materials, 16 appliances, 20 televisions and other electronic devices, 15 tires, and 2 gallons of used oil. Total landfill tons for the month of June 2018 were 71.6. The Board took no formal action.

Treasurer Jeff Garrett presented the Board with the Semi-Annual Statement of Accounts by Funds for the period of January 1, 2019 through June 30, 2019. Garrett explained to the Board that page 1 of the report lists beginning balances of all funds as of January 1, 2019 which total \$17,352,904.17, total receipts of \$29,659,424.66, total disbursements of \$30,762,748.33, operating transfers between funds which net \$0.00, ending Treasurer's balances totaling \$16,249,580.50, outstanding warrants totaling \$915,300.04, and finally the various Auditor's balances which total \$15,334,280.46 as of June 30, 2019. Page 2 of the report displays a breakdown of the \$16,249,580.50 ending Treasurer's balance which includes \$11,087,775.97 in liquid assets, \$5,150,015.53 in certificates of deposit, and \$11,789.00 in cash on hand. Page 3 of the report displays a summary of revenue and expenditures with total revenues of \$31,358,049.23 which include approximately \$18.5 million in tax collections of which Washington County retained 30%, adjusted expenditures of \$32,461,372.90, and the ending balance of \$16,249,580.50. Garrett responded in the negative in response to a question from Seward as to whether Garrett saw anything of concern with regard to the County's present financial situation. On motion by Young, seconded by Stoops, the Board voted to acknowledge receipt of the Semi-Annual Treasurer's Statement of Accounts by Funds for the period of January 1, 2019 through June 30, 2019. The complete report is available in the office of the Washington County Treasurer.

STATEMENT OF ACCOUNTS BY FUNDS - FOR THE PERIOD FROM JANUARY 1, 2019 TO JUNE 30, 2019, INCLUSIVE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	OPERATING TRANSFERS	TREASURER'S BALANCE	OUTSTANDING WARRANTS	AUDITOR'S BALANCE
General Basic	\$ 3,544,170.90	\$ 3,867,792.32	\$ 3,503,406.77	\$ (99,588.68)	3,808,967.77	\$ 349,294.12	\$ 3,459,673.65
General Supplemental	1,361,431.52	1,220,060.81	1,148,437.07	-	1,433,055.26	40,497.87	1,392,557.39
County MHDS	417,752.23	319,192.38	531,087.98	-	205,856.63	1,336.23	204,520.40
Rural Services Basic	906,710.34	1,671,859.05	493,450.16	(1,599,035.89)	486,083.34	17,556.85	468,526.49
Delinq Fine Collections Co Atty	15,916.20	5,574.25	-	-	21,490.45	-	21,490.45
Law Enforcement County Attorney	3,419.51	-	-	-	3,419.51	-	3,419.51
Law Enforcement County Sheriff	46,851.98	-	-	-	46,851.98	-	46,851.98
Secondary Roads	2,314,196.67	1,933,729.85	2,661,938.53	1,470,324.57	3,056,312.56	310,407.36	2,745,905.20
REAP	143,691.03	2,057.63	-	-	145,748.66	-	145,748.66
Recorders Records Management	45,830.79	2,564.86	-	-	48,395.65	-	48,395.65
Conservation Land Acquisition	332,057.41	132,622.61	182,537.22	-	282,142.80	114,043.76	168,099.04
Suppl Environmental Projects	1,581.09	1,028.83	-	-	2,609.92	-	2,609.92
Capital Projects	165,299.46	42,731.46	120,619.46	-	87,411.46	803.58	86,607.88
Capital Projects-Communications	2,803,030.80	-	685,959.02	-	2,117,071.78	30,665.62	2,086,406.16
Debt Service	175,603.08	148,296.38	301,063.75	-	22,835.71	-	22,835.71
Debt Service-Washington Co Hospital	-	1,115,402.50	1,116,202.50	800.00	-	-	-
Debt Service-Secondary Roads	56,281.47	211,243.90	467,300.00	227,500.00	27,725.37	-	27,725.37
Debt Service-Communications	359,973.20	318,926.01	624,178.47	-	54,720.74	-	54,720.74
Emergency Management Agency	58,232.75	32,447.12	24,577.61	-	66,102.26	608.08	65,494.18
Communications Commission	343,204.44	413,206.45	406,196.00	-	350,214.89	26,630.26	323,584.63
E911 Surcharge	700,899.58	136,514.55	104,192.67	-	733,221.46	3,053.32	730,168.14
Recycling Services	757.94	-	757.94	-	-	-	-
Maternal/Child Health Care	38,353.04	152,364.23	150,623.94	-	40,093.33	6,882.34	33,210.99
Assessment Expense	269,130.17	171,843.95	224,424.84	-	216,549.28	6,117.96	210,431.32
Hospital	17,653.98	563,410.28	575,044.39	-	6,019.87	-	6,019.87
Agricultural Extension Service	3,511.39	112,062.25	114,376.31	-	1,197.33	-	1,197.33
Consolidated District Schools	256,763.71	7,997,127.66	8,165,898.00	-	87,993.37	-	87,993.37
Consolidated Community College	20,868.42	671,903.92	685,551.87	-	7,220.47	-	7,220.47
Consolidated Corporations	51,198.42	3,433,350.24	3,436,441.14	-	48,107.52	-	48,107.52
Special Assessments /Cities/	757.74	5,774.49	5,309.01	-	1,223.22	-	1,223.22
Consolidated Townships	9,585.06	211,688.83	219,703.58	-	1,570.31	-	1,570.31
State General	87.16	1,633.93	1,667.71	-	53.38	-	53.38
Crawford Benefited Fire District	52.92	11,802.96	11,798.68	-	57.20	-	57.20
Tax Sale Redemption	-	122,770.32	122,770.32	-	-	-	-
Motor Vehicle	742,743.35	3,775,430.95	3,946,166.25	-	572,008.05	-	572,008.05
Drivers License	100.00	-	-	-	100.00	-	100.00
Condemnation	-	-	-	-	-	-	-
Unclaimed Property Fees	-	-	-	-	-	-	-
Advance Tax	16,201.38	65,493.97	-	-	81,695.35	-	81,695.35
Unapportioned Tax	-	-	-	-	-	-	-
Recorders Electronic Fees	320.88	1,893.00	1,814.00	-	399.88	-	399.88
Drainage District/Outside Trustees	3,870.20	56.93	-	-	3,927.13	-	3,927.13
Special Assessments /County/	12,786.00	-	12,786.00	-	-	-	-
Health Insurance Trust	2,096,678.30	741,956.89	681,360.81	-	2,157,274.38	5,126.07	2,152,148.31
Flexible Benefits Trust	15,349.66	9,443.85	10,209.05	-	14,584.46	-	14,584.46
Dental Insurance Trust	-	34,165.05	24,897.28	-	9,267.77	2,276.62	6,991.15
Totals	\$ 17,352,904.17	\$ 29,659,424.66	\$ 30,762,748.33	\$ 0.00	\$ 16,249,580.50	\$ 915,300.04	\$ 15,334,280.46

Garrett presented the Annual Investment Report to the Board and stated that the primary objectives, in order of priority, of all investment activities involving the financial assets of Washington County are safety of the principal, liquidity, and a reasonable rate of return. He added that assets of Washington County may be invested or deposited in interest-bearing savings accounts, money market accounts, and interest-bearing checking accounts at any federally insured depository institution operating within the state of Iowa. Assets may also be invested in certificates of deposit, obligations of the United States government, and with the Iowa Public Agency Investment Trust. Garrett stated he relies on input and advice from bankers and other County Treasurers throughout Iowa regarding investment decisions. Garrett also advised the Board that the investment policy, including substantial procedural changes and investment activity, is to be reviewed annually by the Treasurer and Board of Supervisors and amended as necessary. Review and discussion of the report continued. On motion by Young, seconded by Miller, the Board voted to acknowledge the Washington County FY19 Annual Investment Report as presented by Washington County Treasurer Jeff Garrett and recommended no changes for the coming fiscal year. The complete report is available in the office of the Washington County Treasurer.

On motion by Miller, seconded by Young, the Board voted to acknowledge receipt of the County Treasurer's Report of Fees Collected for the 4th quarter FY19 and to authorize the Vice-Chairperson to sign the report on behalf of the Board. The report, presented by Garrett, listed total motor vehicle fees of \$1,930,575.38 collected during the quarter with Washington County retaining \$63,403.21 (3.3%) of that total. Garrett provided the following fee retention schedule: 4% of registration fees, \$2.50 per certificate of title, 60% of security interest notation fees, \$1.00 or 100% if greater than \$1.00 for new registrations, 5% of organ donor fund donations, \$15.00 per suspension, \$3.00 for postage to mail license plates, and \$7.00 for each driver's license issued. A grand total of \$71,018.21 was retained by the County during the quarter. The complete report is available in the office of the Washington County Treasurer.

On motion by Miller, seconded by Young, the Board voted by way of roll call vote to approve Resolution 19-38 as follows and to authorize the Vice-Chairperson to sign Resolution 19-38 on behalf of the Board. Prior to the vote Garrett explained that the increase in the maximum balance for Iowa Public Agency investment trust was for the purpose of accommodating bond proceeds related to the construction of the new Communications building.

RESOLUTION 19-38
WASHINGTON COUNTY BOARD OF SUPERVISORS
Naming of Depositories

BE IT RESOLVED, that the Board of Supervisors of Washington County, in Washington County, Iowa, approves the following list of financial institutions to be depositories of Washington County funds in conformance with all applicable provisions of Chapters 12B and 12C of the Code of Iowa. The County Treasurer and other legal custodians named are hereby authorized to deposit Washington County funds in amounts not to exceed the maximum approved for each respective financial institution as set out below.

<u>Depository Name</u>	<u>Location</u>	<u>Maximum Balance Under Prior Resolution</u>	<u>Maximum Balance Under This Resolution</u>
<u>COUNTY TREASURER</u>			
US Bank National Association	Washington, IA	1,000,000	1,000,000
Washington State Bank	Washington, IA	17,000,000	17,000,000
Hills Bank & Trust Company	Washington, IA	6,000,000	6,000,000
Peoples Savings Bank	Crawfordsville, IA	1,000,000	1,000,000
Federation Bank	Washington, IA	7,000,000	7,000,000
Peoples Trust & Savings Bank	Riverside, IA	1,000,000	1,000,000
CBI Bank & Trust	Washington, IA	6,000,000	6,000,000
Iowa Public Agency Investment Trust	Des Moines, IA	10,000,000	17,000,000
<u>COUNTY AUDITOR</u>			
Washington State Bank	Washington, IA	60,000	300,000
Federation Bank	Washington, IA	10,000	1,000
<u>COUNTY RECORDER</u>			
Washington State Bank	Washington, IA	60,000	60,000
<u>COUNTY SHERIFF</u>			
US Bank National Association	Washington, IA	500,000	500,000
Washington State Bank	Washington, IA	100,000	100,000

On motion by Stoops, seconded by Young, the Board voted to acknowledge receipt of the Recorder's 4th quarter report for FY19 and to authorize the Vice-Chairperson to sign the report on behalf of the Board. The report, presented by County Recorder Jo Greiner, reflected revenues for the quarter in the amount of \$142,183.94 with the county retaining \$45,717.99. According to Greiner the totals were some of the highest ever recorded. A total of 1,211 documents were recorded during the quarter and Greiner added that during the 4th quarter her office handled 34 marriage applications, 121 passport applications, and 1,122 boat, ATV and snowmobile renewals and new registrations. A total of 575 certified copies of birth certificates, death certificates, and marriage licenses were provided to the public. The complete report is available in the office of the Washington County Recorder.

On motion by Young, seconded by Stoops, the Board voted to acknowledge receipt of the Auditor's report for the 4th quarter of FY19 and to authorize the Vice-Chairperson to sign the report on behalf of the Board. The report, presented by County Auditor Dan Widmer, reflected revenues for the quarter in the amount of \$1,964.00. Of this total, \$1,710.00 resulted from transfer fees, \$240.00 from the sale of plat books, \$3.00 for copies, \$10.00 for a fireworks permit, and \$1.00 for an E911 map. The complete report is available in the office of the Washington County Auditor.

There was no public comment.

At 9:34 a.m. on motion by Miller, seconded by Stoops, the Board voted to adjourn.

ATTEST:
July 16, 2019

DANIEL L. WIDMER
County Auditor

JACK SEWARD, JR.
Vice-Chairperson, Board of Supervisors