

The Cedar County Board of Supervisors met in regular session at 8:30 a.m. June 24, 2025 with the following members present: Bixler, Barnhart, Gaul, Kaufmann, and Chairperson Bell. Minutes reported by Deputy Auditor Hamdorf. Members of the public were also present.

The Board viewed correspondence from various agencies.

The Board acknowledged receipt of the following correspondence from:

Randy Zobrist, River Bend Transit notice of retirement.

Stuart Clark, Publisher regarding merger of Sun-News with The Tipton Conservative.

Chief Deputy Koranda regarding Robin Phillips, Correctional Officer eligible for 6-month pay rate change to \$24.64 effective 6/1/2025.

Chief Deputy Koranda regarding terminating Jensen Arnold effective 6/13/2025.

Brenda Johnson, Dispatch Supervisor regarding Gloria Moore relieved of duties effective 6/6/2025.

City of Tipton, notice of voluntary annexation.

Manure Management Annual Updates submitted by:

David Meyer for a site at 1823 Yankee Avenue, New Liberty.

Cedar Hill Farm for a site at 298 190th Street, Lisbon.

It was noted the following Handwritten Disbursement was issued on 6/20/2025 to the Cedar County Treasurer for Benefits, Inc. for an electronic deposit: #442604 for \$3,015.35-self funded medical claims.

Moved by Sup. Gaul seconded by Sup. Bixler to approve the agenda.

Ayes: All

Chairperson Bell addressed the public for comments. Public Health Director Wagaman updated that Iowa has six cases of Measles.

Moved by Sup. Bixler seconded by Sup. Barnhart to approve the Board Minutes of June 17, 2025.

Ayes: All

Abstain: Kaufmann

Moved by Sup. Gaul seconded by Sup. Barnhart to approve Claim Disbursements #442605 - #442772 paid on 6/20/2025.

Ayes: All

The Board reported on Outreach/Committee Meetings they attended.

Moved by Sup. Kaufmann seconded by Sup. Bixler to approve FY25/26 Appropriation Resolution

APPROPRIATIONS RESOLUTION

WHEREAS, it is desired to make appropriations for each of the different officers and departments for the fiscal year beginning July 1, 2025, in accordance with Section 331.434, subsection 6, Code of Iowa.

NOW THEREFORE, be it resolved by the Board of Supervisors of Cedar County, Iowa, as follows:

- Section 1. The amounts itemized by fund and by department or office on the attached schedule are hereby appropriated from the resources of each fund so itemized, to the department or office schedule.
- Section 2. Subject to the provisions of other county procedures and regulations, and applicable state law, the appropriations authorized under Section 1 shall constitute authorization for the department or officer listed to make expenditures or incur obligations, from the itemized fund, effective July 1, 2025.

- Section 3. In accordance with Section 331.437, Code of Iowa, no department or officer shall expend or contract to expend any money or incur any liability, or enter into any contract, which by its terms involves the expenditure of money for any purpose in excess of the amounts appropriated pursuant to this Resolution.
- Section 4. If at any time during the 2025-2026 budget year the Auditor shall ascertain that the available resources of a fund for this year will be less than said fund's total appropriations, she shall immediately so inform the Board and recommend appropriate corrective action.
- Section 5. The Auditor shall establish separate accounts for the appropriations authorized in Section 1, each of which account shall indicate the amount of the appropriation, the amounts charged thereto, and the unencumbered balance. The Auditor shall report the status of such accounts to the applicable departments and officers (monthly) during the 2025-2026 budget year.
- Section 6. The appropriations authorized pursuant to this Resolution lapse at the close of business June 30, 2026.

The above and foregoing Resolution was adopted by the Board of Supervisors of Cedar County, Iowa, on June 24, 2025, the vote thereon being as follows:

	GENERAL BASIC	GENERAL SUPPL.	RURAL SERVICE	SECONDARY ROAD	OTHER	CAPITAL PROJECTS	DEBT SERVICE	TOTAL
01 SUPERVISOR	239,916	27,403						267,319
02 AUDITOR	301,038	227,189						528,227
03 TREASURER	351,584	99,689						451,273
04 SHERIFF	3,693,984	958,262	834,557					5,486,803
05 RECORDER	265,719	31,384			9,500			306,603
06 COUNTY ATTORNEY	382,768	129,233			1,000			513,001
07 MEDICAL EXAMINER	66,700							66,700
08 HUMAN SERVICES	550							550
09-HUMAN RESOURCES	30,000							30,000
11 COURTHOUSE	199,676	28,961						228,637
13 DATA PROCESSING	304,850	30,046						334,896
23 SHERIFF PRISONER R&B	143,000							143,000
24 SHERIFF DRUG FORFEITURE					4,500			4,500
25 CO ATTY DRUG FORFEITURE								0
26 SHERIFF COMMISSARY	5,000							5,000
27-RESERVE OFFICER	32,270							32,270
34 LOCAL HEALTH	960,018	377,156						1,337,174
39 COUNTY 911 COORDINATOR	35,381	13,533						48,914
43 RELIEF	36,725							36,725
45 GIS	28,968							28,968
48 COMMUNITY SERVICE	244,979	111,850						356,829
51 VETERANS AFFAIRS	119,912	12,306			5,002			137,220
53 DISTRICT COURT	4,000	39,000						43,000
54 SUBSTANCE ABUSE	0	31,000						31,000
66 FAIR 4-H	43,000							43,000
72 CONSERVATION	755,849	136,162			6,800			898,811
73 REAP	13,800							13,800
74 SECONDARY ROAD				11,438,000				11,438,000
78 SANITARY DISP.					972,907			972,907
80 COUNTY LIBRARY			145,500					145,500
81 HISTORICAL SOCIETY	4,000							4,000
82 PIONEER CEMETERY	35,000							35,000
88 ENVIROMENTAL & ZONING	110,488	17,677	76,541					204,706
90 EMS					1,072,445			1,072,445
99 NONDEPARTMENTAL	308,161	353,408	36,705		75,000		721,805	1,495,079
TOTAL	9,308,726	2,624,259	1,093,303	11,438,000	2,147,154		721,805	26,741,857
	1001	\$496,390 General			Do not include transfers in the appropriation resolution	Transfer		\$25,000.00
	1002	\$95,000 General				Transfer		\$2,797,998.00 SR
						Transfer		\$60,000.00 SW
								\$2,882,998.00
	23500	\$75,000 Other column						
						TOTAL BUDGET		\$ 30,216,245.00

Ayes: Bixler, Gaul, Barnhart, Kaufmann, Bell

Moved by Sup. Barnhart seconded by Sup. Kaufmann to approve Transfer Resolution from Rural Services to the Solid Waste Fund:

TRANSFER RESOLUTION

WHEREAS, it is desired to make transfers during fiscal year 2025-2026, from Rural Services Basic Fund to Solid Waste Fund in accordance with Section, 331.428 of the Code of Iowa;

NOW THEREFORE, be it resolved by the Board of Supervisors of Cedar County, Iowa, as follows:

- 1) A transfer in the amount of \$30,000 shall be made from the Rural Services Basic Fund to the Solid Waste Fund during the month of October 2025.
- 2) A transfer in the amount of \$30,000 shall be made from the Rural Services Basic Fund to the Solid Waste Fund during the month of April 2026.

The Auditor is hereby directed to correct her books accordingly and to notify the Treasurer of this operating transfer.

The above and foregoing Resolution was adopted by the Board of Supervisors of Cedar County, Iowa, on June 24, 2025, the vote thereon being as follows:

Ayes: Bixler, Gaul, Barnhart, Kaufmann, Bell

Moved by Sup. Gaul seconded by Sup. Barnhart to approve the Transfer Resolution from Rural Services to the Secondary Road Fund.

RESOLUTION FOR INTERFUND OPERATING TRANSFER

WHEREAS, it is desired to authorize the Auditor to periodically transfer sums from the General Basic and Rural Services Basic Funds to the Secondary Road Fund during the 2025-2026 budget year; and

WHEREAS, said transfers must be in accordance with Section 331.432, Code of Iowa,

NOW THEREFORE, be it resolved by the Board of Supervisors of Cedar County, Iowa, as follows:

Section 1. The total maximum transfer from the General Basic Fund to the Secondary Road Fund for the fiscal year beginning July 1, 2025 shall not exceed the sum \$0 and the total maximum transfer from the Rural Services Basic Fund to the Secondary Road Fund for the fiscal year beginning July 1, 2025, shall not exceed the sum of \$2,797,998.

Section 2. Within 30 days of being notified of the apportionment of current property taxes, to the General Basic or Rural Services Basic Fund, the Auditor shall order a transfer from said fund to the Secondary Road Fund.

Section 3. The amount of the transfer required by Section 2 shall be equal to the apportionment made under Section 2 to the General Basic or Rural Services Basic Fund, respectively, multiplied by the ratio of said fund's total current property tax levy.

Section 4. Notwithstanding the provisions of Section 2 and 3 of this Resolution, total transfers to the Secondary Road Fund shall not exceed the amounts specified in Section 1.

Section 5. Notwithstanding the provisions of Section 2 and 3, the amount of any transfer shall not exceed available fund balances in the transferring fund.

Section 6. The Auditor is directed to correct his/her books when said operating transfers are made and to notify the Treasurer and County Engineer of the amount of said transfers.

The above and foregoing Resolution was adopted by the Board of Supervisors of Cedar County, Iowa, on June 24, 2025, the vote thereon being as follows:

Ayes: Bixler, Gaul, Barnhart, Kaufmann, Bell

Moved by Sup. Barnhart seconded by Sup. Gaul to approve FY25/26 Salary letters.
Ayes: All

Moved by Sup. Bixler seconded by Sup. Gaul to approve and authorize Chairperson Bell to sign Animal Housing Services Agreement with Muscatine Humane Society.
Ayes: All

Moved by Sup. Kaufmann seconded by Sup. Barnhart to approve Resolution 2025-06-1 Setting Forth Percentage of Funding for Property Tax Credits for Assessment Year 2024:

WHEREAS, the State of Iowa has appropriated moneys for fiscal year July 1, 2025 through June 30, 2026, which moneys are sufficient to fund the various local property tax credits fully, and

WHEREAS, Iowa Code Section 25B.7 requires local governments to extend to the taxpayers only those portions of the property tax credits that are estimated by the Iowa Department of Revenue to be funded by the state appropriation, and

WHEREAS, the Iowa Department of Revenue has estimated the percentages of funding for the affected property tax credits as follows: Homestead and Disabled Veterans Property Tax Credit - 100%, Elderly and Disabled Property Tax Credit - 100%, Mobile/Manufactured/Modular Home Property Tax Credit - 100%, and FY26 Special Assessment Property Tax Credit - 100%, and

WHEREAS, the Iowa Department of Revenue has estimated the prorated percentages of the funding for the affected property tax credits as follows: Agricultural Land Tax Credit - 21.60741415% and Family Farm Tax Credit- 15.39824664%.

NOW, therefore, be it resolved pursuant to Iowa Code Section 25B.7 that the property tax credits in Cedar County for fiscal year July 1, 2025 through June 30, 2026 shall be funded as follows:

Homestead & Disabled Veterans Property Tax Credit	100%
Elderly & Disabled Property Tax Credit	100%
Mobile/Manufactured/Modular Home Property Tax Credit	100%
FY26 Special Assessment Property Tax Credit	100%

And, pursuant to Iowa Code Section 425A the following prorate factors will be:

Agricultural Land Tax Credit	21.60741415%
Family Farm Credit	15.39824664%

Adopted this 24th day of June 2025.
Ayes: All

Moved by Sup. Bixler seconded by Sup. Gaul to approve Resolution 2025-06-2 Approving Issuance of Weekly County Checks for EFT Self-Funded Health Claims:

WHEREAS. Iowa Code Section 331.506, requires the County Auditor to prepare and sign county checks *only* after issuance of the check has been approved by the Board of Supervisors by recorded vote; and

WHEREAS, the Board of Supervisors normally approves claims on a weekly basis during a regular Tuesday board meeting; and

WHEREAS, the Board of Supervisors has entered into an agreement with Benefits, Inc. to administer a partially self-funded health insurance, and flex plan for Cedar County, effective July 1, 2025; and

WHEREAS, Benefits, Inc. will provide a check register of claims due to providers to the Cedar County Auditor each Wednesday via e-mail for approval and authorization; and

WHEREAS. Benefits, Inc. will not issue payment to vendors identified on the approved and authorized check register of claims, until they are in receipt of a county check in the amount approved; and

WHEREAS, the Board of Supervisors has determined it is in the best interest of the county to process and expedite payment in a timely manner,

IT IS HEREBY RESOLVED, the County Auditor is authorized and directed by the Board of Supervisors to execute a county check to Benefits, Inc. each week, in the amount approved by the Cedar County Auditor. Documentation reflecting each check issued shall be provided to the Board of Supervisors in a timely manner for notation in the official minutes of a board meeting.

Adopted this 24th day of June 2025.

Ayes: All

Moved by Sup. Barnhart seconded by Sup. Kaufmann to approve a Tobacco Permit for New Taste of India effective 7/1/2025 – 6/30/2026.

Ayes: All

Moved by Sup. Kaufmann seconded by Sup. Barnhart to approve a Tobacco Permit for Liberty Travel Stop effective 7/1/2025 – 6/30-202.

Ayes: All

Moved by Sup. Gaul seconded by Sup. Barnhart to approve Resolution amending the FY2026 Construction Permit.

Ayes: All

Moved by Sup. Barnhart seconded by Sup. Bixler to approve final plans for bridge replacement project LFM-202502—7X-16.

Ayes: All

Moved by Sup. Kaufmann seconded by Sup. Barnhart to set the letting date to July 29, 2025 at 10:00 a.m. for bridge replacement project LFM-202502—7X-16.

Ayes: All

Moved by Sup. Gaul seconded by Sup. Barnhart to approve a utility permit for Eastern Iowa Light and Power on 330th and Jefferson and the \$100 fee applies.

Ayes: All

Abstain: Bixler

Moved by Sup. Gaul seconded by Sup. Barnhart to approve a utility permit for ITC on multiple roads near Mechanicsville and the \$100 fee applies.

Ayes: All

Moved by Sup. Bixler seconded by Sup. Kaufmann to approve Medical Director contract for DRSE to replace the current contract.

Ayes: All

Moved by Sup. Kaufmann seconded by Sup. Barnhart to approve the 28E Agreement for Mental Health Advocate subject to County Attorney Blanks approval.

Ayes: All

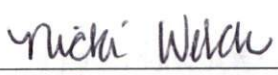
Moved by Sup. Bixler seconded by Sup. Gaul to approve letter to editor regarding eminent domain.

Ayes: All

Abstain: Kaufmann

Moved by Sup. Gaul seconded by Sup. Bixler to adjourn at 10:06 a.m., to July 1, 2025.

Ayes: All



Nicki Welch, Auditor



Jon Bell, Chairperson