

CONFERENCE BOARD MINUTES

03/24/2026



The Cedar County Conference Board met on Tuesday, March 24, 2026, at 8:00 a.m. in the Assessor’s Office located on the main floor of the Cedar County Courthouse. Chairman Bell called the meeting to order at 8:00 a.m. Roll call was taken, and a quorum was present. Those present were:

Supervisors: Jon Bell, Jeff Kaufmann and Bruce Barnhart

Mayors: Tammi Goerd (Tipton) and Thomas Daufeldt (Durant)

Board of Education: Jeric Armstrong (North Cedar) and Matt Lafrenz (Tipton)

Others: Assessor Dauber

Chairman Bell asked if there were any public comments. No public response.

Moved by Kaufmann seconded by Armstrong to approve the minutes from March 5, 2026.

Ayes: All

A public hearing of the FY26-27 Assessor budget was held. Chairman Bell read the notice. Bell asked for any comments or objections regarding the proposed budget. Assessor Dauber stated there has been none.

Moved by Barnhart seconded by Goerd to set the levy at .40417.

Ayes: All

Moved by Kaufmann seconded by Lafrenz to approve the allocation of the monies for the designated projects as reflected below:

| Individual Accounts'                               | 2022-2023           | 2023-2024            | 2024-2025            | 2025-2026            | 2026-2027            |
|--|---------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Legal and Appeal Expense Reserve</b>            |                     |                      |                      |                      |                      |
| Allocated as reserve expenditure                   | \$ 20,000.00        | \$ 35,000.00         | \$ 20,000.00         | \$ 20,000.00         | \$ -                 |
| Actual Expenditure                                 | \$ -                |                      | \$ -                 |                      |                      |
| <b>Reserve Balance Forward</b>                     | <b>\$ 20,000.00</b> | <b>\$ 55,000.00</b>  | <b>\$ 75,000.00</b>  | <b>\$ 95,000.00</b>  | <b>\$ 95,000.00</b>  |
| <b>Comm/Industrial/Urban Res</b>                   |                     |                      |                      |                      |                      |
| Allocated as reserve expenditure                   | \$ -                | \$ 100,000.00        | \$ 200,000.00        | \$ 200,000.00        | \$ 100,000.00        |
| Budgeted Expenditure                               | \$ -                | \$ -                 | \$ -                 | \$ -                 | \$ 100,000.00        |
| from EFB   |                     |                      |                      | \$ 100,000.00        | \$ 150,000.00        |
| <b>Reserve Balance Forward</b>                     | <b>\$ -</b>         | <b>\$ 100,000.00</b> | <b>\$ 300,000.00</b> | <b>\$ 600,000.00</b> | <b>\$ 750,000.00</b> |
| <b>County wide Field Review - all classes 2035</b> |                     |                      |                      |                      |                      |
| Allocated as reserve expenditure                   |                     |                      | \$ 20,000.00         | \$ 20,000.00         | \$ 100,000.00        |
| Actual Expenditure                                 | \$ -                | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Re-estimate to actual                              |                     |                      |                      |                      |                      |
| <b>Reserve Balance Forward</b>                     | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ 20,000.00</b>  | <b>\$ 40,000.00</b>  | <b>\$ 140,000.00</b> |
| <b>Total Designated Dollars for Projects</b>       | <b>\$ 20,000</b>    | <b>\$ 155,000</b>    | <b>\$ 395,000</b>    | <b>\$ 735,000</b>    | <b>\$ 985,000</b>    |
| Undesignated                                       |                     |                      |                      | \$ 596,184           | \$ 418,925           |
| <b>06/30/2027 EFB (includes designated)</b>        |                     |                      |                      | \$ 1,331,184         | \$ 1,403,925         |

Moved by Armstrong seconded by Barnhart to approve the 26-27 Assessor budget.

Ayes: All

Motion by Kaufmann seconded by Barnhart to adjourn the meeting at 8:07 a.m.

Ayes: All