

The Cedar County Board of Supervisors met in regular session at 8:30 a.m. June 27, 2023 with the following members present: Bixler, Barnhart, Gaul, Kaufmann, and Chairperson Bell. Members of the public were also present.

The Board viewed correspondence from various agencies.

The Board acknowledged receipt of the following correspondence from:
Gov. Reynolds announced that \$148 million in Broadband Grant Opportunity.
David Lissau, Notice of Voluntary Resignation effective 6/23/2023.

Manure Management Annual Updates submitted by:
Vermont Site #58028 for a site at 1348 Vermont Avenue, Bennett.

It was noted the following Handwritten Disbursement was issued on 6/23/2023 to the Cedar County Treasurer for Benefits, Inc. for an electronic deposit: #435543 for \$2,111.77-self funded medical claims.

Moved by Sup. Barnhart seconded by Sup. Bixler to approve the agenda.
Ayes: All

Chairperson Bell addressed the public for comments. There were none.

Moved by Sup. Gaul seconded by Sup. Barnhart to approve the Board Minutes of June 20, 2023.
Ayes: All

Moved by Sup. Bixler seconded by Sup. Bell to approve Claim Disbursements #435375 - #435542 paid on 6/22/2023.
Ayes: All

The Board reported on Outreach/Committee Meetings they attended.

Moved by Sup. Kaufmann seconded by Sup. Barnhart to re-appoint Bill VanWaes to the Veteran Affairs Commission.
Ayes: All

Moved by Sup. Gaul seconded by Sup. Bixler to appoint Shelly Howsare to the Veteran Affairs Commission.
Ayes: All

Moved by Sup. Bixler seconded by Sup. Barnhart to approve the FY23/24 Salary Letters.
Ayes: All

Moved by Sup. Kaufmann seconded by Sup. to approve Final Voucher for bridge replacement project LFM-202201—7X-16.
Ayes: All

Moved by Sup. Kaufmann seconded by Sup. Gaul to approve the following Appropriations 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, 2023, 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, 2023.
- 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 2023-2024 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 2023-2024 budget year.
- Section 6. The appropriations authorized pursuant to this Resolution lapse at the close of business June 30, 2024.

	<u>GENERAL</u> <u>BASIC</u>	<u>GENERAL</u> <u>SUPPL.</u>	<u>RURAL</u> <u>SERVICE</u>	<u>SECONDARY</u> <u>ROAD</u>	<u>OTHER</u>	<u>CAPITAL</u> <u>PROJECTS</u>	<u>DEBT</u> <u>SERVICE</u>	<u>TOTAL</u>
01 SUPERVISOR	238,812	27,603						266,415
02 AUDITOR	237,172	311,291						548,463
03 TREASURER	379,322	109,470						488,792
04 SHERIFF	3,253,465	762,953	902,973					4,919,391
05 RECORDER	191,540	90,611			4,000			286,151
06 COUNTY ATTORNEY	365,894	111,247			1,000			478,141
07 MEDICAL EXAMINER	61,400							61,400
08 HUMAN SERVICES	550							550
09-HUMAN RESOURCES	35,000							35,000
11 COURTHOUSE	198,078	39,767						237,845
13 DATA PROCESSING	355,729	38,174						393,903
23 SHERIFF PRISONER R&B	25,000							25,000
24 SHERIFF DRUG FORFEITURE					2,500			2,500
25 CO ATTY DRUG FORFEITURE					500			500
26 SHERIFF COMMISSARY	5,000							5,000
27-RESERVE OFFICER	30,188							30,188
34 LOCAL HEALTH	983,813	371,895			3,000			1,358,708
39 COUNTY 911 COORDINATOR	34,000	26,144						60,144
43 RELIEF	61,700							61,700
45 GIS	53,335	4,431						57,766
46 MENTAL HEALTH	95,350							95,350
48 COMMUNITY SERVICE	172,810	78,802						251,612
51 VETERANS AFFAIRS	112,233	12,106			7,500			131,839
53 DISTRICT COURT	4,000	62,000						66,000
54 SUBSTANCE ABUSE	0	31,000						31,000
66 FAIR 4-H	43,000							43,000
72 CONSERVATION	823,476	95,483			3,600			922,559
73 REAP	32,900	500						33,400
74 SECONDARY ROAD				10,205,500				10,205,500
78 SANITARY DISP.					815,700			815,700
80 COUNTY LIBRARY			145,500					145,500
81 HISTORICAL SOCIETY	5,000							5,000
82 PIONEER CEMETERY	20,000							20,000
88 ENVIROMENTAL & ZONING	99,585	22,505	82,540					204,630
99 NONDEPARTMENTAL	319,025	262,085	182,705		61,527	3,385,600	718,155	4,929,097
TOTAL	8,237,377	2,458,067	1,313,718	10,205,500	899,327			27,217,744
	1001	\$1,046,017	General			Do not include transfers in the appropriation resolution	Transfer	\$407,905.00
	1002	\$100,000	General				Transfer	\$2,839,097.00
	23500	\$61,527	Other column				Transfer	\$60,000.00
						TOTAL BUDGET		\$ 31,670,763.00

The above and foregoing Resolution was adopted by the Board of Supervisors of Cedar County, Iowa, on June 27, 2023, the vote thereon being as follows:

Ayes: Bixler, Gaul, Barnhart, Kaufmann, Bell

Moved by Sup. Bixler seconded by Sup. Kaufmann to approve the following transfer resolution:

TRANSFER RESOLUTION

WHEREAS, it is desired to make transfers during fiscal year 2023-2024, 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 2023.
- 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 2024.

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 27, 2023, the vote thereon being as follows:

Ayes: Bixler, Gaul, Barnhart, Kaufmann, Bell

Moved by Sup. Barnhart seconded by Sup. Gaul to approve the following transfer resolution:

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 2023-2024 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, 2023 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, 2023, shall not exceed the sum of \$2,839,097.

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 27, 2023, the vote thereon being as follows:

Ayes: Bixler, Gaul, Barnhart, Kaufmann, Bell

Moved by Sup. Gaul seconded by Sup. Barnhart to approve the following EFT self-funded health claims resolution:

RESOLUTION

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, 2023; and

WHEREAS, Benefits, Inc. will provide a check register of claims due to providers to the Cedar County Auditor each Thursday 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 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.

Passed and approved this 27th day of June, 2023.

Ayes: All

Moved by Sup. Kaufmann seconded by Sup. Bixler to approve the following Property Tax Credits & Exemptions:

RESOLUTION

WHEREAS, the State of Iowa has appropriated moneys for fiscal year July 1, 2023 through June 30, 2024, which moneys are sufficient to fund the various local property tax credits/exemptions, and

WHEREAS, Iowa Code Section 25B.7 requires local governments to extend to the taxpayers only those portions of the property tax credits/exemptions 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/exemptions as follows: Homestead Tax Credit (including Disabled Veteran's Homestead Credit) – 100%, Elderly and Disabled Tax Credit – 100%, Military Service Property Tax Exemption – 100%, and

WHEREAS, the Iowa Department of Revenue and Finance has estimated the prorated percentages of funding for the affected property tax credits as follows: Agland Credit 21.71514547% and Family Farm Credit 15.46026369%,

IT IS HEREBY RESOLVED, pursuant to Iowa Code Section 25B.7 that the property tax credits/exemptions in Cedar County for fiscal year July 1, 2023 through June 30, 2024 shall be funded as follows:

Homestead Credit	100%
Disabled Veteran's Homestead Credit	100%
Low-Income, Elderly, Disabled Credit	100%
Military Exemption	100%
Agland Credit	21.71514547%
Family Farm Credit	15.46026369%

Passed and approved this 27th day of June, 2023.
Ayes: All


Moved by Sup. Barnhart seconded by Sup. Gaul to authorize Chairperson Bell to sign 28E agreement with Scott County.
Ayes: All

The Board called Environmental & Zoning Director LaRue to the meeting. Sup. Bell asked where he was with the amendment of #47—An Ordinance Regulating the Placement of Winder Energy Conversion Systems (WECS). LaRue said he has a draft to present to his Board next month if they have a meeting. General discussion was held on the ordinance. Engineer Fangmann was called to the Board meeting to discuss the decommissioning of a current wind turbine. Fangmann said his department has been monitoring the widening of the road but has not seen any permits for crane usage. Consensus of the Board was to have LaRue hold a special meeting if needed to review the ordinance.

CPC Director Tischuk met with the Board to discuss the OPIOID Summit meeting she attended. Cedar County is estimated to receive \$282,000 in funds although the companies have up to 23 years to pay. Tischuk explained that a program can't be started as the funds aren't available for that, but a committee needs to be formed, add in stakeholders, and do assessments. Tischuk will keep the Board updated as things progress.

Moved by Sup. Kaufmann seconded by Sup. Barnhart to adjourn at 9:50 a.m., to July 11, 2023.
Ayes: All


Stephanie Wiese, Auditor


Jon Bell, Chairperson