

The Cedar County Board of Supervisors met in regular session at 8:30 a.m. June 25, 2024 with the following members present: Bixler, Barnhart, Gaul, Kaufmann, and Chairperson Bell. Members of the public were also present.

Manure Management Annual Updates submitted by:  
BC Pork for a site at 1483 Monroe Avenue, Tipton.  
Alex Achenbach for a site at 254 190<sup>th</sup> St., Lisbon.

It was noted the following Handwritten Disbursement was issued on 6/21/2024 to the Cedar County Treasurer for Benefits, Inc. for an electronic deposit: #439236 for \$3,191.66-self funded medical claims.

It was noted the following Handwritten Disbursement was issued on 6/21/2024 to the Cedar County Treasurer for Benefits, Inc. for an electronic deposit: #439237 for \$1,013.32-self funded medical claims.

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

Chairperson Bell addressed the public for comments: EMA Director Freet informed the Board that Cedar County has been added to the disaster declaration for damage from the severe storms that occurred from May 20-31. FEMA teams will be visiting those residents who were affected. FEMA can provide money to eligible applicants for help with serious needs, paying for a temporary place to live, home repairs and other needs not covered by insurance. Community Services Director Tischuk gave the Board an update concerning the finalized State contract. The State is withholding funds until the signed contracts have been returned. The Region has no money until those funds are released so they will not be paying any bills until that happens. A Scott County representative will be the contact for any questions or concerns.

Moved by Sup. Gaul seconded by Sup. Barnhart to approve the Board Minutes of June 18, 2024.  
Ayes: All

Moved by Sup. Bixler seconded by Sup. Gaul to approve Claim Disbursements #439016 - #439235 paid on 6/20/2024.  
Ayes: All

The Board reported on Outreach/Committee Meetings they attended.

Moved by Sup. Barnhart seconded by Sup. Gaul to approve a New 12-month Class C Retail License with living quarters and outside service for Buchanan House Winery.  
Ayes: All

Moved by Sup. Gaul seconded by Sup. Bixler to approve the FY24/25 Salary Letters.  
Ayes: All

Moved by Sup. Kaufmann Seconded by Sup. Bixler 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, 2024, 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.



## TRANSFER RESOLUTION

WHEREAS, it is desired to make transfers during fiscal year 2024-2025, 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 2024.
- 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 2025.

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 25, 2024 the vote thereon being as follows:

Ayes: Bixler, Gaul, Barnhart, Kaufmann, Bell

Moved by Sup. Bixler Seconded by Sup. Barnhart 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 2024-2025 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, 2024 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, 2024, shall not exceed the sum of \$2,807,066.

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 25, 2024, 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

BE IT RESOLVED this 25<sup>th</sup> day of June 2024 that the following transfers are to be made in accordance with Section 331.432 of the Code of Iowa.

*From General Basic (Conservation Department) to Conservation Land Acquisition Trust & Capital Improvement Fund - \$20,000.00*

This transfer is authorized by a Resolution adopted by the Cedar County Board of Supervisors on December 15, 1995.

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

The above and foregoing Resolution was adopted by the Board of Supervisors of Cedar County, Iowa, on June 25, 2024, the vote thereon being as follows:

Ayes: Bixler, Gaul, Barnhart, Kaufmann, Bell

Moved by Sup. Gaul seconded by Sup. Bixler 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, 2024; 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 25<sup>th</sup> day of June, 2024.

Ayes: All

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

RESOLUTION

WHEREAS, the State of Iowa has appropriated moneys for fiscal year July 1, 2024 through June 30, 2025, 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%, 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 22.1947745% and Family Farm Credit 15.6140022%,

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, 2024 through June 30, 2024 shall be funded as follows:

<b>Homestead Credit</b>	<b>100%</b>
<b>Disabled Veteran’s Homestead Credit</b>	<b>100%</b>
<b>Low-Income, Elderly, Disabled Credit</b>	<b>100%</b>
<b>Agland Credit</b>	<b>22.1947745%</b>
<b>Family Farm Credit</b>	<b>15.6140022%</b>

Passed and approved this 25<sup>th</sup> day of June, 2024.  
Ayes: All

Auditor Wiese informed the Board that Veteran’s Day will fall on Monday, November 11, 2024. All State and County offices will be closed. On the Monday at noon after an election is the deadline for UOCAVA, Safe at Home and Provisional ballots. Since offices are closed, this deadline moves to Tuesday at noon. Wiese is asking the Board to reschedule their regular meeting in order to allow for this deadline.

Moved by Sup. Kaufmann Seconded by Sup. Barnhart to move the regularly scheduled meeting to Wednesday, November 13<sup>th</sup> at 1:30 p.m.

The Board took a break at 9:15.

The Board resumed at 9:30.

Engineer Fangmann met with the Board to open bids he received for Project L-202306—73-16. Fangmann estimated \$246,703 for this project. Those bids are as follows:

Manatt’s, Inc.	\$224,924.85
Pelling, L.L. Co., Inc.	\$249,692.95

Moved by Sup. Barnhart Seconded by Sup. Kaufmann to award the bid to Manatt’s, Inc. and authorize the Engineer to sign contracts.  
Ayes: All

Engineer Fangmann met with the Board to discuss final pay voucher for Project L-202202—73-16.

Moved by Sup. Bixler Seconded by Sup. Gaul to sign the final pay voucher for Project L-202202—73-16.  
Ayes: All

Moved by Sup. Bixler seconded by Sup. Barnhart to adjourn at 10:12 a.m., to July 2, 2024.  
Ayes: All

  
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Stephanie Wiese, Auditor

  
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Jon Bell, Chairperson