

The Cedar County Board of Supervisors met in regular session at 8:30 a.m. June 25, 2019 with the following members present: Agne, Bell, Gaul, Kaufmann, and Chairperson Smith. Members of the public were also present.

The Board viewed correspondence from various agencies.

The Board acknowledged receipt of the following correspondence from:

Chief Deputy Knoche regarding Charles Carlson, Maintenance completing six-month probation period effective June 14, 2019.

County Attorney Renander reappointing Chris Surls as his representative on the Compensation Board for a 4-year term.

Assistant County Attorney Blank regarding "First Amendment Auditors" interactions with public employees.

Sheriff Wethington reappointing Randy Amosson as his representative on the Compensation Board for a 4-year term.

Treasurer Delaney reappointing Jim Reeve as her representative on the Compensation Board for a 4-year term.

Al Reinboldt, Cedar County resident appealing his 2019 County Tax Assessment received by County Assessor.

West Branch Public Library updates.

Manure Management Annual Updates submitted by:

Lee Crock for a site at 1230 200th Avenue, Mechanicsville.

Dale and Jason Vincent for a site at 360 310th Street, West Branch.

It was noted the following Handwritten Disbursement was issued on 6/21/2019 to the Cedar County Treasurer for Benefits, Inc. for an electronic deposit: #419798 for \$1,076.94-self funded medical claims.

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

Ayes: All

Chairperson Smith addressed the public for comments. Larry Hodgeden asked the Board if they would like reserve parking and seating for Freedom Rock Dedication Ceremony. Consensus of the Board was to leave the spot for others to utilize.

Moved by Sup. Bell seconded by Sup. Kaufmann to approve the Board Minutes of June 18, 2019.

Ayes: All

Moved by Sup. Gaul seconded by Sup. Agne to approve Payroll Disbursements #177918-#178070 for the period ending 6/15/2019 and to be paid on 6/21/2019 including a payout to Brad Bahnsen and Secondary Roads Comp time payout. Solid Waste Comp time payout disbursements #178071-178076 to be paid on 6/21/2019.

Ayes: All

Moved by Sup. Agne seconded by Sup. Bell to approve a Utility Permit for Windstream at 2221 Atalissa Rd including the \$100 fee.

Ayes: All

The Board presented Greg Bell with a five year Certificate of Service.

The Board reported on Outreach/Committee Meetings they attended.

Moved by Sup. Bell seconded by Sup. Kaufmann to approve the FY19/20 Salary letters.

Ayes: All

Moved by Sup. Agne seconded by Sup. Gaul to approve a job classification change and wage increase for Perry Pelzer, Parts Manager Crew Leader with an hourly wage of \$19.22 effective June 24, 2019.

Ayes: All

Auditor Dauber met with the Board for approval on the FY2019/2020 Resolutions.

Moved by Sup. Bell seconded by Sup. Kaufmann to approve the issuance of weekly County checks for EFT self-funded health claims and adopt the following:

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, 2019; 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.

Passed and approved this 25th day of June 2019.

Ayes: All

Moved by Sup. Bell seconded by Sup. Gaul to approve Property Tax Credits/Exemptions to be funded at 100% for Homestead, Disabled Veteran's Homestead, Elderly and Military and adopt the following:

RESOLUTION

Whereas, the State of Iowa has appropriated moneys for fiscal year July 1, 2019 through June 30, 2020, which moneys are sufficient to fund the various local property tax credits/exemptions fully,

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 - 100%, Elderly and Disabled Tax Credit - 100%, Military Service Property Tax Exemption - 100%,

Now, therefore, be it resolved pursuant to Iowa Code Section 25B.7 that the property tax credits/exemptions in Cedar County for fiscal year July 1, 2019 through June 30, 2020 shall be funded as follows:

Homestead Credit	100%
Disabled Veteran's Homestead Credit	100%

Low-Income, Elderly, Disabled Credit 100%
Military Exemption 100%

Passed and approved this 25th day of June 2019.

Ayes: All

Moved by Sup. Kaufmann seconded by Sup. Bell to approve the Departmental Appropriations for FY19/20 for all departments funded at 100%.

APPROPRIATIONS RESOLUTION

WHEREAS, it is desired to make appropriations for each of the different officers and departments for the fiscal year beginning July 1, 2019, 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, 2019.

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 2019-2020 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 2019-2020 budget year.

Section 6. The appropriations authorized pursuant to this Resolution lapse at the close of business June 30, 2020.

The above and foregoing Resolution was adopted by the Board of Supervisors of Cedar County, Iowa, on June 25, 2019, the vote thereon being as follows:

Ayes: Smith, Gaul, Kaufmann, Agne, Bell

Moved by Sup. Bell seconded by Sup. Kaufmann to approve the Rural Services Transfer to the Solid Waste Department and adopt the following:

TRANSFER RESOLUTION

WHEREAS, it is desired to make transfers during fiscal year 2019-2020, 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 \$25,000 shall be made from the Rural Services Basic Fund to the Solid Waste Fund during the month of October, 2019.

2) A transfer in the amount of \$25,000 shall be made from the Rural Services Basic Fund to the Solid Waste Fund during the month of April, 2020.

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, 2019, the vote thereon being as follows:

Ayes: Agne, Gaul, Kaufmann, Smith, Bell

Moved by Sup. Bell seconded by Sup. Kaufmann to approve the Rural Services Transfer to the Secondary Road Department and adopt the following:

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 2019-2020 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, 2019 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, 2019 shall not exceed the sum of \$2,574,567.

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 amounts of said transfers.

The above and foregoing Resolution was adopted by the Board of Supervisors of Cedar County, Iowa, on June 25, 2019, the vote thereon being as follows:

Ayes: Agne, Gaul, Kaufmann, Smith, Bell

Sup. Kaufmann asked the Board if Assessor Marx should respond to Al Reinboldt's concerns. Consensus of the Board was to have Marx respond with an explanation.

Sup. Smith told the Board that Environmental & Zoning Director LaRue will provide updates next week to the Board on ongoing issues.

Moved by Sup. Gaul seconded by Sup. Kaufmann to adjourn at 8:56 a.m., to July 2, 2019.

Ayes: All

Cari A. Dauber, Auditor

Dawn Smith, Chairperson