

LEGALS

FROM P7

PRINCIPAL-PRINCIPAL DENTAL POLI-CY-2263.10
 REPUBLIC SERVICES OF IOWA-RECYCLING SORT FEES-1021.31
 RPM REVIVAL LLC-REPAIR PARTS-56.59
 SCHUMACHER ELEVATOR COMPANY-MONTHLY MAINTENANCE-270.01
 SECRETARY OF STATE-NOTARY RENEWAL MELISSA-30.00
 SHOTTENKIRK-PARTS-183.95
 STATE HYGIENIC LABORATORY-TEST-ING-202.00
 STOREY KENWORTHY-PINK DOOR HANGERS-515.00
 T & M CLOTHING-35 SOCCER BALLS-637.50
 TEST INC-VW TESTING-1739.00
 TIPTON CONSERVATIVE-MINUTES, ADS, PUBLISHING-573.80
 TIPTON ELECTRIC MOTORS-UPS CHARGES, TOOLS-158.37
 TIPTON FIRE AND RESCUE INC-THERMAL CAMERA,CHARGER,BATTERY-4399.00

TIPTON PHARMACY-PHARMACEUTICALS-430.59
 TREASURER, STATE OF IOWA-STATE WITH-OLDING-2797.26
 VERIZON-TOUGHBOOKS-80.02
 VESTIS-MATS-459.30
 WELDING ABSTRACT COMPANY-ABSTRACT-1300.00
 WHITMORE MANUFACTURING-6 GL OIL-484.82
 WINDSTREAM-MONTHLY SERVICES-97.94
 ** TOTAL **\$579436.65
 FUND TOTALS

001 GENERAL GOVERNMENT-72275.53
 110 ROAD USE TAX FUND-5147.54
 112 TRUST AND AGENCY FUND-48441.75
 121 LOCAL OPTION TAX-108546.33
 125 TIF SPECIAL REVENUE FUND-22022.58
 160 ECONOMIC/INDUSTRIAL DEV-210.36
 192 FIRE ENTERPRISE TRUST-5369.75
 600 WATER OPERATING-19469.56
 610 WASTEWATER/AKA SEWER REV-67146.65

630 ELECTRIC OPERATING-11395.80
 640 GAS OPERATING-29629.96
 660 AIRPORT OPERATING-632.95
 670 GARBAGE COLLECTION-22587.30
 740 STORM WATER-6260.39
 810 CENTRAL GARAGE-10436.09
 835 ADMINISTRATIVE SERVICES-19026.44
 860 PAYROLL ACCOUNT-30837.67
 GRAND TOTAL--\$79436.65
 CITY CREDIT CARD STATEMENT-Card Tt-10,055.79

Finance Director
 Building Maint & Repair-Amazon-38.02
 Miscellaneous Drug & Alcohol Clearinghouse-31.25
 Miscellaneous Drug & Alcohol Clearinghouse-31.25
 100.52
 Library
 Building Supplies-Amazon-193.28
 Library Materials-Amazon, Walmart-967.35
 Programming-Amazon, Walmart, Demco-274.22
 Postage/Shipping-USPS-112.96
 1,547.81
 Ambulance
 Dues/Fees-Active Screening-186.90
 Training-ShopCPR, NAAC, Prodigy EMS-424.11
 Op Equip Maint & Repair-Ebay-277.23
 Advertising-Indeed-120.00
 Equipment/Vehicle Rent-Amazon, Heiman Fire Equip., Action Industries-634.19
 Technology-Crown Security Products-294.50
 Technology-Crown Security Products-294.50
 Com Supp-Amazon-15.98
 Operating Supplies-Suctionflow, Amazon-72.87
 Miscellaneous-Amazon-48.92
 Software-Bitdefender-47.07
 Office Supplies-Ebay-44.88
 Miscellaneous-ADI-119.97
 2,581.12

Fire
 Uniforms/Equipment-Streicher's-131.89
 Office Supplies-Walmart-19.32
 151.21
 Police
 Dues/Fees-Mid-States Organized Crime Info Center-100.00
 Travel Training-Waterfall Grill, Palmer's Deli, No Rules Just Right,Panda Express, Tavern II, Sheraton-467.78
 Uniforms/Equipment-Expertvoice, Merrell, Gov-Deals-338.00
 905.78
 Gas
 Operating Supplies-Zoro Tools Inc-84.30
 84.30
 Electric
 Travel Training-Embassy Suites, City of Des Moines-308.96
 Operational Equip & Repair-Dwyer Instruments LLC-372.95
 Miscellaneous-Amazon Prime-0.00
 Operational Equip & Repair-Amazon, Solberg,-1324.35
 2,006.26
 Public Works
 Commercial Eqpt Rental-Cedar Co. Coop-93.03
 Training-IPRA-400.00
 Building Maint. & Repair-Amazon-102.50
 Repair Parts-Amazon-391.11
 Commercial Eqpt Rental-Harry's Farm Tire-726.20
 Miscellaneous-Arby's-14.22
 1,727.06
 REC / Aquatic Center
 Training-IPRA, Diventures-695.00
 Operational Equip & Repair-INYOpools-83.20
 Operating Supplies-Canva, Walmart-173.53
 951.73

Statement Total--10,055.79
 1. Resolution No. 032326A: Resolution setting the time and place for a public hearing for the purpose of soliciting written and oral comments on the city's proposed Fiscal Year 2026-2027 Budget
 Motion by Cummins, second by Paustian to approve Resolution No. 032326A, the resolution setting a public hearing on Monday, April 13th, 5:30 p.m., at the Tipton Fire Station for the purpose of soliciting written and oral comments on the city's proposed Fiscal Year 2026-2027 Budget. Following the roll call vote the motion passed unanimously.
 2. Resolution No. 032326B: Resolution setting a bid letting date and public hearing date for Mathews Memorial Airport: Reconstruct Taxi-lane and Expand Apron Project
 Motion by Cummins, second by Koob to approve Resolution No. 032326B, the resolution setting April 14th as the receipt of bids date, and Monday, April 27th, 5:30 p.m., at the Tipton Fire Station for Mathews Memorial Airport: Reconstruct Taxi-lane and Expand Apron Project. Following the roll call vote the motion passed unanimously.
 3. Resolution No. 032326C: Resolution authorizing the execution of an amendment to its gas supply agreement with PEFA, Inc. in connection with reset of the available discount in PEFA Inc's gas prepayment project; approving the issuance of bonds by PEFA, Inc.; and related matters.
 Motion by Cummins, second by Helm to approve Resolution No. 032326C, the resolution authorizing the execution of an amendment to its gas supply agreement with PEFA, Inc. in connection with reset of the available discount in PEFA Inc's gas prepayment project; approving the issuance of bonds by PEFA, Inc.; and related matters. Following the roll call vote the motion passed unanimously.
 4. Tyler Technologies MMS file approval not to exceed \$8,784.00
 Motion by Johnston, second by Koob to approve Tyler Technologies MMS file for the AMI Project not to exceed \$8,784.00. Following the roll call vote the motion passed unanimously.
 5. Proposed new city hall renovations.
 Motion by Helm, second by Paustian to approve the proposed new city hall renovations. Following the roll call vote the motion passed unanimously.
 Adjourn:
 With no further business to come before the council a motion to adjourn was made by Paustian, second by Cummins. Following the roll call vote the motion passed unanimously.
 Meeting adjourned at 6:06 p.m.

Mayor _____
 Attest: _____
 City Clerk
 C 13

SUPERVISORS

FROM P1

relief.
 Share positions among departments and with other gov-

ernmental entities when feasible. A county engineer could be shared, but not road workers, because road mileage doesn't shrink.

If the right combination occurs, 28E sharing arrangements can apply to law enforcement between cities and counties, between county VA directors, between dispatch services and, finally, between courthouse departments. No, there is no "combinations list" to follow--no repository of best practices information for sharing arrangements.

Reduce or end funding to independent entities not mandated for county support. These are fair boards, meal and transportation services, children and elderly services, libraries, and economic development organizations. All contributions were cut for FY27 in Cedar county, and some contributions were ended. But, observed Supervisor Bruce Barnhart, these cuts did very little to improve the county's general fund ending balance, even if they all had been cut to zero.

Supervisors told Galloway that Cedar county has applied most all these measures to the FY27 budget. Together these 'softer' cuts have been sufficient for next year, but next fall when the FY28 budget season commences, they fear the harder, less popular, decisions--cutting department staff and/or combining department functions to reduce officials, deputies and clerks.

Bell said he had been approached by another county ready to explore sharing arrangements. Galloway said similar sized populations seek each other out. Larger counties never approach smaller counties wanting to share. He said the legislature is forcing changes in services and how services will be delivered. Current ways can't continue.

County Public Hearings

The first public hearing in the boardroom on March 24 concerned the assessor's proposed budget. There were no members of the public at this hearing. The proposed FY27 levy rate is 41¢ per \$1,000 valuation of taxable property. Though this 2% increase is 6¢ more than the current fiscal year, the two previous fiscal years did drop the levy a total of 33¢ from a high of 67¢ in FY23.

For FY27, the total amount of assessor's revenue raised by new taxation from the 41¢ levy rate is \$644,806, which includes state credits of \$25,264.

The assessor's budget currently has accumulated \$985,000 in designated dollars for two projects. Beginning in FY27 for revaluing commercial/industrial/urban residential properties, the first payment in a three year schedule is \$100,000 from a \$750,000 reserve balance forward. Another \$255,000 is scheduled to be brought forward for FY28 and a final \$8,377 for FY29.

Another future project that will occur in FY2037 is county-wide field review of all property classes. That total is anticipated to cost \$1,200,000. Toward that work is a designated FY27 budgeted reserve of \$140,000. Rather than reliance upon contract service for all the work, in-county labor will be reducing this project expense.

The assessor's budget requirements for FY27 total \$2,001,254 and include a FY26 carryover of \$1,331,184. The expected FY27 ending budget balance is projected to be \$1,403,925 for new FY28.

The next public hearing on March 24 was the county's proposed FY27 property tax asking levy rate. There were eight attendees from the public in the boardroom.

The proposed countywide tax rate for FY27 is \$6.11636 compared to the current year's \$6.03779.

The rural levy tax rate is \$2.74510. That is unchanged from the current fiscal year.

The levy rate increase is slightly under 2%. Combined, the two levy rates total \$8.86146 per \$1,000 valuation of taxable property. This \$8.87 is under cities and schools that are all over \$10.

But those attending the county's property tax levy public hearing said their property taxes are "not sustainable." Some emphasized their fixed incomes could force them to leave the homes they have worked hard to improve over the years. And why should property owners with dwellings in declining condition be rewarded with lower property taxes, while those who add value to the county

with well cared for properties be punished for their diligence with higher taxes owed?

Some asked for a cap on senior citizen tax obligations and give breaks to disabled property owners.

Supervisor Jeff Kaufmann said the county's recent \$700,000 in cuts from next fiscal year's budget has affected every governmental department. Positions have been eliminated. No county employee got a raise. Supervisors cut their own annual wage of \$29,717 by \$1,000 for FY27, and they are the only ones in the state to do this.

Property taxes are not sustainable, Kaufmann agreed, but more of that fault lies with other taxing entities. Counties are responsible for 15% of a taxpayer's bill. Most of the county cost is for state-mandated ser-

vice. Schools are responsible for 50% of the tax bill, and they also have mandated costs. Cities are responsible for the remaining 35% of each tax statement, and they, too, have state requirements affecting infrastructure expenses.

Bell said nothing the county did to reduce expenses for next FY27 fixes the low revenue versus high expense problem of employee wages and insurance costs. The county is going to have to cut services to the public after FY27. Expect longer wait periods or the end of a service that was formerly available in Cedar county's courthouse. That is the other side of lower property taxation.

Is there another way to fund government--like sales tax or income tax? Contact legislators at the state level, said supervisors. County government sala-

ries are not out of bounds. Call for funding diversity for school support and look at upper echelon educational salaries and legislative unfunded staffing mandates.

Cedar County Democrats Hold County Convention

The Cedar County Democrats gathered on Saturday, March 21 for their 2026 County Convention, bringing together community members to connect, organize and look ahead to the upcoming election cycle.

Delegates elected to represent Cedar county at the District and State Conventions are Maureen Arensdorf, Joan Blundall, Jim Cottingham, Larry Hodgden, Tammy Hatland and James Juilfs. Judy Cotting-

ham was elected as alternate. Tammy Hatland was also selected to serve as Affirmative Action Committee Chair.

The 1st District Democratic Convention will be held on Saturday, May 2 and the State Democratic Convention will take place on Saturday, June 13. The next Central Committee meeting will be held at 7 p.m. Tuesday, April 14. For more information, contact CedarCountyDems.IA@gmail.com. All are welcome.

CLASSIFIEDS GET RESULTS

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
 Fiscal Year July 1, 2026 - June 30, 2027

City of: TIPTON

The City Council will conduct a public hearing on the proposed Budget at: 301 Lynn Street, Tipton, IA 52772 Meeting Date: 4/13/2026 Meeting Time: 05:30 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.				
The estimated Total tax levy rate per \$1000 valuation on regular property				15.53653
The estimated tax levy rate per \$1000 valuation on Agricultural property is				3.00375
At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.				
Phone Number (563) 886-6187		City Clerk/Finance Officer's NAME Melissa Armstrong		
		Budget FY 2027	Re-estimated FY 2026	Actual FY 2025
Revenues & Other Financing Sources				
Taxes Levied on Property	1	2,226,642	2,154,079	2,265,236
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes				
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	305,770	320,542	283,697
Other City Taxes	6	410,804	407,793	399,756
Licenses & Permits	7	28,600	22,775	17,203
Use of Money and Property	8	478,700	432,950	238,259
Intergovernmental	9	1,078,267	1,504,661	2,646,163
Charges for Fees & Service	10	10,051,569	10,140,559	10,107,639
Special Assessments	11	0	0	0
Miscellaneous	12	1,282,665	1,209,450	2,232,248
Other Financing Sources	13	0	0	0
Transfers In	14	3,310,462	3,168,147	2,040,327
Total Revenues and Other Sources				
15	19,173,479	19,360,956	20,230,528	
Expenditures & Other Financing Uses				
Public Safety	16	2,020,091	1,948,586	2,030,977
Public Works	17	1,073,103	938,016	1,078,586
Health and Social Services	18	0	0	0
Culture and Recreation	19	969,238	961,918	1,006,762
Community and Economic Development	20	245,250	317,471	434,694
General Government	21	180,758	250,026	962,903
Debt Service	22	806,498	798,714	824,719
Capital Projects	23	0	0	3,375,398
Total Government Activities Expenditures				
24	5,294,938	5,214,731	9,714,039	
Business Type / Enterprises	25	11,276,265	12,294,132	10,442,954
Total ALL Expenditures				
26	16,571,203	17,508,863	20,156,993	
Transfers Out	27	3,310,462	3,168,147	2,040,327
Total ALL Expenditures/Transfers Out	28	19,881,665	20,677,010	22,197,320
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out				
29	-708,186	-1,316,054	-1,966,792	
Beginning Fund Balance July 1	30	6,315,549	7,631,603	9,598,395
Ending Fund Balance June 30	31	5,607,363	6,315,549	7,631,603

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
 Fiscal Year July 1, 2026 - June 30, 2027

City of: STANWOOD

The City Council will conduct a public hearing on the proposed Budget at: City Hall Meeting Date: 4/13/2026 Meeting Time: 07:15 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.				
The estimated Total tax levy rate per \$1000 valuation on regular property				15.12395
The estimated tax levy rate per \$1000 valuation on Agricultural property is				3.00375
At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.				
Phone Number (563) 942-3340		City Clerk/Finance Officer's NAME Jessica Lasack		
		Budget FY 2027	Re-estimated FY 2026	Actual FY 2025
Revenues & Other Financing Sources				
Taxes Levied on Property	1	326,481	266,050	323,710
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes				
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	86,707	81,000	78,098
Licenses & Permits	7	1,700	1,000	1,289
Use of Money and Property	8	13,499	10,130	19,125
Intergovernmental	9	125,774	93,120	123,258
Charges for Fees & Service	10	678,764	596,700	578,989
Special Assessments	11	0	0	0
Miscellaneous	12	8,620	19,000	37,662
Other Financing Sources	13	0	0	0
Transfers In	14	269,561	86,453	446,853
Total Revenues and Other Sources				
15	1,511,106	1,153,453	1,608,984	
Expenditures & Other Financing Uses				
Public Safety	16	203,172	169,763	264,712
Public Works	17	210,316	209,075	231,279
Health and Social Services	18	0	0	0
Culture and Recreation	19	484,401	135,100	69,914
Community and Economic Development	20	3,273	3,100	11,359
General Government	21	93,617	90,495	81,021
Debt Service	22	73,902	74,601	73,880
Capital Projects	23	0	0	0
Total Government Activities Expenditures				
24	1,068,681	682,134	732,165	
Business Type / Enterprises	25	705,599	447,120	450,744
Total ALL Expenditures				
26	1,774,280	1,129,254	1,182,909	
Transfers Out	27	269,561	86,453	446,853
Total ALL Expenditures/Transfers Out	28	2,043,841	1,215,707	1,629,762
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out				
29	-532,735	-62,254	-20,778	
Beginning Fund Balance July 1	30	1,298,457	1,360,711	1,381,489
Ending Fund Balance June 30	31	765,722	1,298,457	1,360,711