OFFICIAL NOTICE

The Des Moines County Board of Supervisors will hold a regular session on **Tuesday, October 14th, 2025** at **9:00** A.M. in the public meeting room at the Des Moines County Courthouse.

8:30 AM -Work Session: Board of Supervisors: Review of Weekly Business

PUBLIC NOTICE – the meeting can be viewed by live stream at https://desmoinescounty.iowa.gov/live/ Anyone with questions during the meeting may email the Board of Supervisors at board@dmcounty.com OR call 319-753-8203, Ext 4

TENTATIVE AGENDA:

1. Pledge of Allegiance
2. Changes to Tentative Agenda
3. Meet with Department Heads / Elected Officials
4. Correspondence
5. Discussion / Vote:
   A. Payroll Reimbursement Claims
   B. Treasurer's Office List of Depository of Funds
   C. Resolution #2025-052 and Final Plat for New Start Subdivision
   D. Resolution #2025-053 and Final Plat for Cedar Ridge Estates
   E. Personnel Actions:
      1. Secondary Roads (1)
      2. Treasurer (1)
      3. Loal Health (1)
      4. Correctional Center (5)
      5. Conservation (1)
   F. Reports:
      1. Clerk's Report of Fees Collected, September 2025
      2. Dewey Byar Trust Reports, Qtr 4/01/2025 – 6/30/2025
      3. Nyhart GASB 75 Valuation Report, FY Ending 6/30/2025
   G. Minutes for Regular Meeting on October 7th, 2025
   H. Minutes for Special Meeting on October 9th, 2025
6. Other Business
7. Future Agenda Items
8. Committee Reports
9. Public Input
10. Adjournment

Work Sessions Following the Meeting:

BOS / IAAAP Fire Department — RE: EMS Director

BOS / SEIRPC — RE: Wind/Solar Ordinance: Articles VI and II – Siting Permit Review

BOS / County Engineer — RE: Road Tour

Des Moines County Treasurer's Office

Janelle Nalley-Londquist, Treasurer
513 N. Main Street, Suite 13; P.O. Box 248
Burlington, IA 52601

Motor Vehicle Department
Michelle Reynolds, *Deputy*
Gina Beckman, *Deputy*
dmcmv@dmcounty.com
Phone: (319) 753-8273

Property Tax Department
Debra Moore, *Deputy*
Julie Howe, *Deputy*
dmctax@dmcounty.com
Phone: *(319) 753-8252*

www.iowatreasurers.org

October 08, 2025

Board of Supervisors
Court House
Burlington, IA 52601

Dear Board Members:

The following is a List of Depositories for the Treasurer's Office for the period 07/01/2025 thru 06/30/2026. It is being submitted for your approval in accordance with Chapter 12C.2 of the Iowa Code.

BANK	LIMIT AMOUNT
Farmers & Merchants Bank & Trust Burlington, IA 52601 (Main Office)	$24,000,000.00
Two Rivers Bank & Trust Burlington, IA 52601 (Main Office)	$8,000,000.00
Danville State Savings Bank New London, IA 52645 (Home Office) Danville, IA 52623 (Local Office)	$6,000,000.00
Mediapolis Savings Bank Mediapolis, IA 52637	$10,000,000.00
Iowa Public Agency Investment Trust West Des Moines, IA 50266-1461	$16,000,000.00
First Interstate Bank Sioux Falls, SD 57101-2345 (Home Office) Burlington, IA 52601 (Local Office)	$12,000,000.00

Farmers Savings Bank Wever, IA 52658 (Home Office) Burlington, IA 52601(Local Office)	$8,000,000.00
MidWest*One* Bank 3225 Division St. Burlington, IA 52601	$8,000,000.00

Respectfully submitted,

Janelle Nalley-Londquist

Janelle Nalley-Londquist
Des Moines County Treasurer

DES MOINES COUNTY
BOARD OF SUPERVISORS
RESOLUTION #2025-052

WHEREAS Section 354.8 of the Code of Iowa states that a governing body shall certify by resolution the approval of a subdivision plat, and,

WHEREAS the Final Plat for **New Start Subdivision** has been reviewed for conformance to applicable County standards by the Des Moines County Auditor, Health Department, Secondary Roads Department, and Land Use Department and has been duly recommended by the aforementioned entities for approval,

NOW THEREFORE, BE IT RESOLVED: That the Board of Supervisors hereby approves the Final Plat of **New Start Subdivision**.

Approved and adopted this 14th day of October, 2025.

DES MOINES COUNTY BOARD OF SUPERVISORS

Jim Cary, Chair

____

Shane McCampbell, Vice Chair

____

Tom L. Broeker, Member

____

ATTEST: ______________________________

Sara Doty, County Auditor

DES MOINES COUNTY
BOARD OF SUPERVISORS
RESOLUTION #2025-052

WHEREAS Section 354.8 of the Code of Iowa states that a governing body shall certify by resolution the approval of a subdivision plat, and,

WHEREAS the Final Plat for **New Start Subdivision** has been reviewed for conformance to applicable County standards by the Des Moines County Auditor, Health Department, Secondary Roads Department, and Land Use Department and has been duly recommended by the aforementioned entities for approval,

NOW THEREFORE, BE IT RESOLVED: That the Board of Supervisors hereby approves the Final Plat of **New Start Subdivision**.

Approved and adopted this 14th day of October, 2025.

DES MOINES COUNTY BOARD OF SUPERVISORS

Jim Cary, Chair

____

Shane McCampbell, Vice Chair

____

Tom L. Broeker, Member

____

ATTEST: ______________________________

Sara Doty, County Auditor

DES MOINES COUNTY
BOARD OF SUPERVISORS
RESOLUTION #2025-052

WHEREAS Section 354.8 of the Code of Iowa states that a governing body shall certify by resolution the approval of a subdivision plat, and,

WHEREAS the Final Plat for **New Start Subdivision** has been reviewed for conformance to applicable County standards by the Des Moines County Auditor, Health Department, Secondary Roads Department, and Land Use Department and has been duly recommended by the aforementioned entities for approval,

NOW THEREFORE, BE IT RESOLVED: That the Board of Supervisors hereby approves the Final Plat of **New Start Subdivision**.

Approved and adopted this 14th day of October, 2025.

DES MOINES COUNTY BOARD OF SUPERVISORS

Jim Cary, Chair

____

Shane McCampbell, Vice Chair

____

Tom L. Broeker, Member

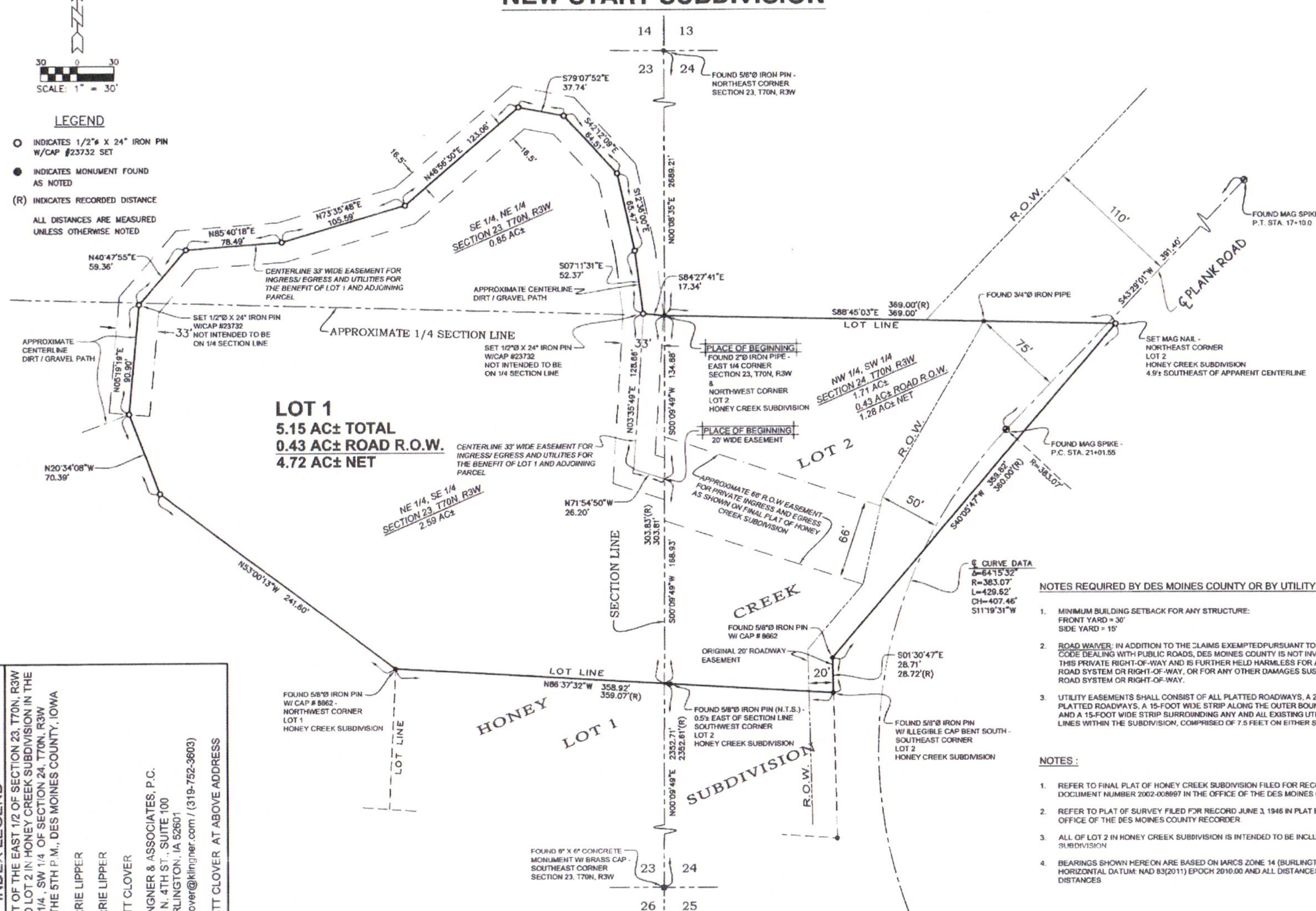
____

ATTEST: ______________________________

Sara Doty, County Auditor

PREPARED BY M. CLOVER 610 N. FOURTH ST. SUITE 100 BURLINGTON, IOWA (319) 752-3603

NEW START SUBDIVISION



NOTES REQUIRED BY DES MOINES COUNTY OR BY UTILITY COMPANY:

1. MINIMUM BUILDING SETBACK FOR ANY STRUCTURE:
   FRONT YARD = 30'
   SIDE YARD = 15'
2. ROAD WAIVER: IN ADDITION TO THE CLAIMS EXEMPTEDPURSUANT TO SECTION 670.4(7) OF THE IOWA CODE DEALING WITH PUBLIC ROADS, DES MOINES COUNTY IS NOT INVOLVED IN THE MAINTENANCE OF THIS PRIVATE RIGHT-OF-WAY AND IS FURTHER HELD HARMLESS FOR ANY COSTS IN MAINTAINING SAID ROAD SYSTEM OR RIGHT-OF-WAY, OR FOR ANY OTHER DAMAGES SUSTAINED PERTAINING TO SAID ROAD SYSTEM OR RIGHT-OF-WAY.
3. UTILITY EASEMENTS SHALL CONSIST OF ALL PLATTED ROADWAYS, A 25-FOOT WIDE STRIP ALONG ALL PLATTED ROADWAYS, A 15-FOOT WIDE STRIP ALONG THE OUTER BOUNDARY OF THE SUBDIVISION, AND A 15-FOOT WIDE STRIP SURROUNDING ANY AND ALL EXISTING UTILITY LINES AND INTERIOR LOT LINES WITHIN THE SUBDIVISION, COMPRISED OF 7.5 FEET ON EITHER SIDE.

NOTES :

1. REFER TO FINAL PLAT OF HONEY CREEK SUBDIVISION FILED FOR RECORD DECEMBER 4, 2002 AS DOCUMENT NUMBER 2002-008997 IN THE OFFICE OF THE DES MOINES COUNTY RECORDER.
2. REFER TO PLAT OF SURVEY FILED FOR RECORD JUNE 3, 1946 IN PLAT BOOK 3, PAGE 614 IN THE OFFICE OF THE DES MOINES COUNTY RECORDER.
3. ALL OF LOT 2 IN HONEY CREEK SUBDIVISION IS INTENDED TO BE INCLUDED IN LOT 1 OF NEW START SUBDIVISION
4. BEARINGS SHOWN HEREON ARE BASED ON IARCS ZONE 14 (BURLINGTON), HORIZONTAL DATUM: NAD 83(2011) EPOCH 2010.00 AND ALL DISTANCES ARE HORIZONTAL GROUND DISTANCES

FOR COUNTY RECORDER'S USE ONLY

FOR CITY / COUNTY OFFICIAL'S USE ONLY

INDEX LEGEND

LOCATION:	PART OF THE EAST 1/2 OF SECTION 23, T70N, R3W AND LOT 2 IN HONEY CREEK SUBDIVISION IN THE NW 1/4 , SW 1/4 OF SECTION 24, T70N, R3W OF THE 5TH P.M., DES MOINES COUNTY, IOWA
REQUESTOR:	TERRIE LIPPER
PROPRIETOR:	TERRIE LIPPER
SURVEYOR:	MATT CLOVER
COMPANY:	KLINGNER & ASSOCIATES, P.C. 610 N. 4TH ST., SUITE 100 BURLINGTON, IA 52601 mclover@klingner.com / (319-752-3603)
RETURN TO:	MATT CLOVER AT ABOVE ADDRESS

OWNER & SUBDIVIDER:
TERRIE LIPPER
11479 PLANK ROAD
BURLINGTON, IA 52601

I HEREBY CERTIFY THAT THIS LAND SURVEYING DOCUMENT WAS PREPARED AND THE RELATED SURVEY WORK WAS PERFORMED BY ME OR UNDER MY DIRECT PERSONAL SUPERVISION AND THAT I AM A DULY LICENSED LAND SURVEYOR UNDER THE LAWS OF THE STATE OF IOWA.

9/3/25

DATE MATT D. CLOVER, P.L.S. 23732
MY LICENSE RENEWAL DATE IS DEC. 31, 2025
SHEETS COVERED BY THIS SEAL 2 OF 2

PROFESSIONAL LAND SURVEYOR MATT D. CLOVER 23732 IOWA

NON-REDUCED SHEET SIZE: 30"x42"
FULL SIZED DRAWING HAS BEEN PREPARED USING STANDARD SCALES, REDUCED SIZE DRAWING MAY NOT CONFORM TO STANDARD SCALES.

DRAWN: BSS	CHECKED: HOC	BOOK: 322B	PAGE: 17	NO.	REVISIONS:	BY	APPR	DATE

KLINGNER & ASSOCIATES, P.C.
Engineers · Architects · Surveyors
Burlington, Iowa www.klingner.com
610 N 4th Street, Suite 100
Quincy, IL - Hannibal, MO
Galesburg, IL - Pella, IA - Davenport, IA

FINAL PLAT

NEW START SUBDIVISION

DATE: 09/03/25
DRAWING NO. 8277-1 25-2120
SHEET NO. 1 OF 2

PERIMETER DESCRIPTION:

PART OF THE EAST HALF OF SECTION 23, TOWNSHIP 70 NORTH, RANGE 3 WEST OF THE 5TH P.M., DES MOINES COUNTY, IOWA,

AND

ALL OF LOT 2 IN HONEY CREEK SUBDIVISION, BEING PART OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 24, TOWNSHIP 70 NORTH, RANGE 3 WEST OF THE 5TH P.M., DES MOINES COUNTY, IOWA, AS PER FINAL PLAT FILED FOR RECORD DECEMBER 4, 2002, AS DOCUMENT NUMBER 2002-008997 IN THE OFFICE OF THE DES MOINES COUNTY RECORDER, ALL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE EAST 1/4 CORNER OF SAID SECTION 23 ALSO BEING THE NORTHWEST CORNER OF SAID LOT 2 IN HONEY CREEK SUBDIVISION;
THENCE S88°45'03"E 369.00' ALONG THE NORTH LINE OF SAID LOT 2 IN HONEY CREEK SUBDIVISION TO THE NORTHEAST CORNER THEREOF;
THENCE S40°05'47"W 359.82' ALONG THE EAST LINE OF SAID LOT 2;
THENCE S01°30'47"E 28.71' ALONG THE EAST LINE OF SAID LOT 2 TO THE SOUTHEAST CORNER THEREOF;
THENCE N86°37'32"W 358.92' ALONG THE SOUTH LINE OF SAID LOT 2 AND THE NORTH LINE OF LOT 1 IN HONEY CREEK SUBDIVISION TO THE NORTHWEST CORNER OF SAID LOT 1;
THENCE N53°00'13"W 241.60';
THENCE N20°34'08"W 70.39';
THENCE N05°19'19"E 90.90';
THENCE N40°47'55"E 59.36';
THENCE N85°40'18"E 78.49';
THENCE N73°35'48"E 105.59';
THENCE N48°56'30"E 123.06';
THENCE S79°07'52"E 37.74';
THENCE S42°12'09"E 64.51';
THENCE S12°36'00"E 65.47';
THENCE S07°11'31"E 52.37';
THENCE S84°27'41"E 17.34' TO THE PLACE OF BEGINNING, CONTAINING 5.15 ACRES MORE OR LESS, SUBJECT TO ESTABLISHED ROAD AND SUBJECT TO EASEMENTS, AGREEMENTS OR RESTRICTIONS OF RECORD.

NOTE: THE WEST LINE OF LOT 2 IN HONEY CREEK SUBDIVISION IS ASSUMED TO BEAR S00°09'45"W.

CENTERLINE DESCRIPTION – 33' WIDE EASEMENT FOR INGRESS/ EGRESS AND UTILITIES:

PART OF THE EAST HALF OF SECTION 23, TOWNSHIP 70 NORTH, RANGE 3 WEST OF THE 5TH P.M., DES MOINES COUNTY, IOWA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE EAST 1/4 CORNER OF SAID SECTION 23 ALSO BEING THE NORTHWEST CORNER OF SAID LOT 2 IN HONEY CREEK SUBDIVISION;
THENCE S00°09'49"W 134.88' ALONG THE SECTION LINE AND THE WEST LINE OF SAID LOT 2 IN HONEY CREEK SUBDIVISION TO THE PLACE OF BEGINNING;
THENCE N71°54'50"W 26.20';
THENCE N03°35'49"E 128.66';
THENCE N07°11'31"W 52.37';
THENCE N12°36'00"W 65.47';
THENCE N42°12'09"W 64.51';
THENCE N79°07'52"W 37.74';
THENCE S48°56'30"W 123.06';
THENCE S73°35'48"W 105.59';
THENCE S85°40'18"W 78.49';
THENCE S40°47'55"W 59.36';
THENCE S05°19'19"W 90.90' AND THERE TERMINATING;

NOTE: THE WEST LINE OF LOT 2 IN HONEY CREEK SUBDIVISION IS ASSUMED TO BEAR S00°09'45"W.

DRAWN: BSS CHECKED: MDC	BOOK: 322B PAGE: 17	NO.	REVISIONS:	BY	APPR	DATE
KLINGNER & ASSOCIATES, P.C. Engineers · Architects · Surveyors		FINAL PLAT		DATE: 09/03/25		
Burlington, Iowa 610 N 4th Street, Suite 100 319.752.3603 www.klingner.com Quincy, IL · Hannibal, MO Galesburg, IL · Pella, IA · Davenport, IA Columbia, MO · Carbondale, IL		NEW START SUBDIVISION		DRAWING NO. 8277-1 25-2120 SHEET NO. 2 OF 2		

DES MOINES COUNTY
BOARD OF SUPERVISORS
RESOLUTION #2025-053

WHEREAS Section 354.8 of the Code of Iowa states that a governing body shall certify by resolution the approval of a subdivision plat, and,

WHEREAS the Final Plat for **Cedar Ridge Estates** has been reviewed for conformance to applicable County standards by the Des Moines County Zoning Commission.

NOW THEREFORE, BE IT RESOLVED: That the Board of Supervisors hereby approves the Final Plat of **Cedar Ridge Estates**, with the following conditions:

- Lots 1 and 2 shall be each be allowed one new entrance from Des Moines-Henry Avenue, while Lots 3 and 4 shall share an entrance at the shared property line along 135th Street.
- The primary residential driveway entrance for Lot 4 shall not be located along the earthen-surface portion of 135th Street, as Des Moines County Secondary Roads will not permit such an entrance from a Class B Road.
- A permit for an Onsite Waste Water Treatment System shall be obtained from the Des Moines County Health Department prior to construction of any new residence, and a code compliant system shall be installed prior to its habitation.

Approved and adopted this 14th day of October, 2025.

DES MOINES COUNTY BOARD OF SUPERVISORS

Jim Cary, Chair

____

Shane McCampbell, Vice Chair

____

Tom L. Broeker, Member

____

ATTEST: ______________________________

Sara Doty, County Auditor

DES MOINES COUNTY
BOARD OF SUPERVISORS
RESOLUTION #2025-053

WHEREAS Section 354.8 of the Code of Iowa states that a governing body shall certify by resolution the approval of a subdivision plat, and,

WHEREAS the Final Plat for **Cedar Ridge Estates** has been reviewed for conformance to applicable County standards by the Des Moines County Zoning Commission.

NOW THEREFORE, BE IT RESOLVED: That the Board of Supervisors hereby approves the Final Plat of **Cedar Ridge Estates**, with the following conditions:

- Lots 1 and 2 shall be each be allowed one new entrance from Des Moines-Henry Avenue, while Lots 3 and 4 shall share an entrance at the shared property line along 135th Street.
- The primary residential driveway entrance for Lot 4 shall not be located along the earthen-surface portion of 135th Street, as Des Moines County Secondary Roads will not permit such an entrance from a Class B Road.
- A permit for an Onsite Waste Water Treatment System shall be obtained from the Des Moines County Health Department prior to construction of any new residence, and a code compliant system shall be installed prior to its habitation.

Approved and adopted this 14th day of October, 2025.

DES MOINES COUNTY BOARD OF SUPERVISORS

Jim Cary, Chair

____

Shane McCampbell, Vice Chair

____

Tom L. Broeker, Member

____

ATTEST: ______________________________

Sara Doty, County Auditor

DES MOINES COUNTY
BOARD OF SUPERVISORS
RESOLUTION #2025-053

WHEREAS Section 354.8 of the Code of Iowa states that a governing body shall certify by resolution the approval of a subdivision plat, and,

WHEREAS the Final Plat for **Cedar Ridge Estates** has been reviewed for conformance to applicable County standards by the Des Moines County Zoning Commission.

NOW THEREFORE, BE IT RESOLVED: That the Board of Supervisors hereby approves the Final Plat of **Cedar Ridge Estates**, with the following conditions:

- Lots 1 and 2 shall be each be allowed one new entrance from Des Moines-Henry Avenue, while Lots 3 and 4 shall share an entrance at the shared property line along 135th Street.
- The primary residential driveway entrance for Lot 4 shall not be located along the earthen-surface portion of 135th Street, as Des Moines County Secondary Roads will not permit such an entrance from a Class B Road.
- A permit for an Onsite Waste Water Treatment System shall be obtained from the Des Moines County Health Department prior to construction of any new residence, and a code compliant system shall be installed prior to its habitation.

Approved and adopted this 14th day of October, 2025.

DES MOINES COUNTY BOARD OF SUPERVISORS

Jim Cary, Chair

____

Shane McCampbell, Vice Chair

____

Tom L. Broeker, Member

____

ATTEST: ______________________________

Sara Doty, County Auditor

FINAL PLAT

Cedar Ridge Estates

INDEX LEGEND

Property Location:	Subdivision in part SW1/4 NW1/4 Section 7 Township 70 North, Range 4 West, Des Moines County, Iowa
Surveyor:	Robert H. Lance. Iowa P.L.S. #21980, rob@lancesurveying.com
Return Document to:	Lance Surveying Services (319) 986-6779 1505 North Broadway Street, Mt. Pleasant, IA 52641
Survey Requested by:	Brock Ita
Proprietor:	Lisa L Roby
Survey Completed:	15 September 2025

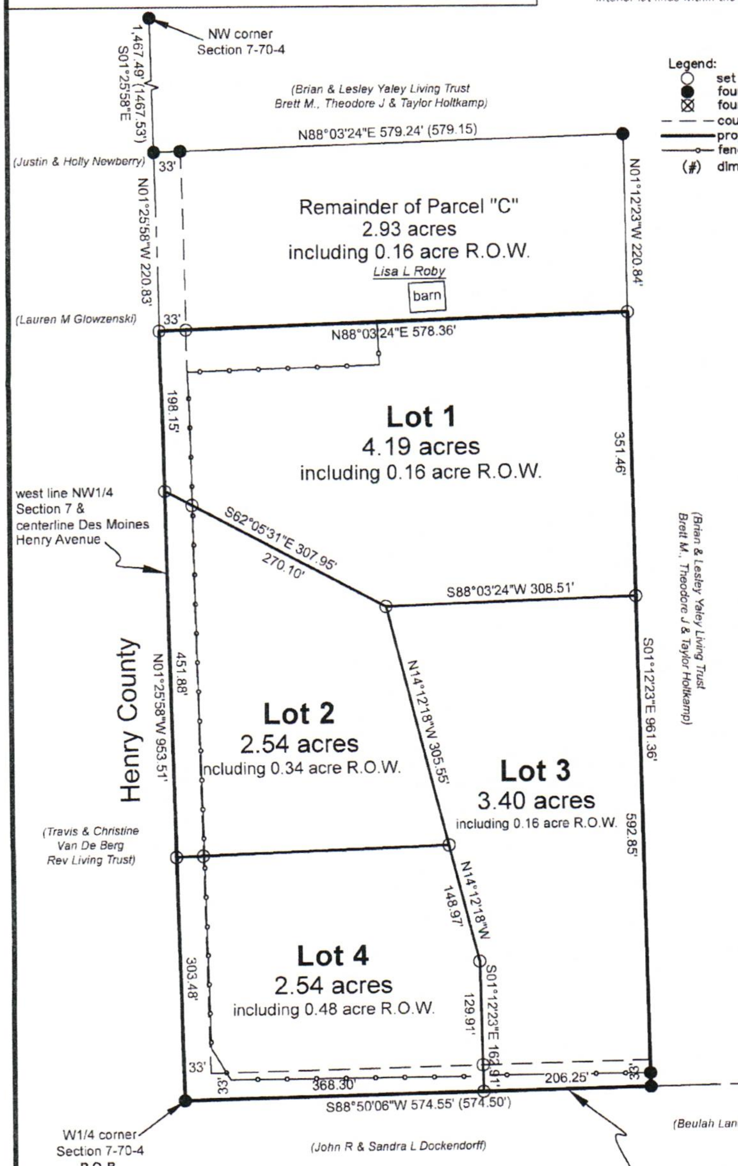
Sheet 1/1 | Basis of Bearing: IA RTK, ISPS Zone | Ita, Brock.dwg

NOTES REQUIRED BY DES MOINES COUNTY OR BY UTILITY COMPANY:

1. Minimum building setback for any structure:
   Front Yard = 30'
   Side Yard = 15'

2. Road Waiver: In addition to the claims exempted pursuant to Section 670.4(7) of the Iowa Code dealing with public roads, Des Moines County is not involved in the maintenance of this private right-of-way and is further held harmless for any costs in maintaining said road system or right-of-way, or for any other damages sustained pertaining to said road system or right-of-way.

3. Utility Easements shall consist of all platted roadways, a 25-foot wide strip along all platted roadways, a 15-foot wide strip along the outer boundary of the subdivision, and a 15-foot wide strip surrounding any and all existing utility lines and interior lot lines within the subdivision, comprised of 7.5 feet on either side.



Legend:
- set 1/2"x30" rebar/orange cap #21980
- found 5/8" rebar
- found 1/2" rebar
- county road R.O.W. line
- property line
- fence
- (#) dimension from previous record

0 150 300 Feet

Scale: 1"=150'

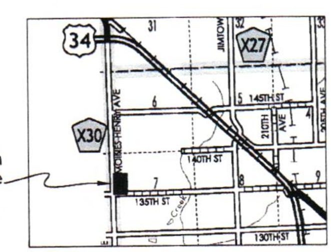
Perimeter Description

In part of Parcel "C" in the SW1/4 of the NW1/4 of Section 7, Township 70 North, Range 4 West of the 5th P.M., Des Moines County, Iowa, described as follows:

Commencing at the W1/4 corner of Section 7, said point being also the **POINT OF BEGINNING;**
thence North 01°25'58" West, along the west line of the NW1/4 of Section 7 and the centerline of Des Moines Henry Avenue, 953.51 feet;
thence North 88°03'24" East, 578.36 feet to a point on the east line of Parcel "C";
thence, along said line, South 01°12'23" East, 961.36 feet to the SE corner of said Parcel "C" on the south line of the NW1/4 of Section 7 and the centerline of 135th Street;
thence, along said common line, South 88°50'06" West, 574.55 feet to the
POINT OF BEGINNING, containing 12.67 acres, of which, 1.14 acres are public road right-of-way.

The above bearings are based on Iowa State Plane South Coordinates and all distances are horizontal ground distances.

End of Description



Subdivision location not to scale

S88°50'06"W 2,091.96' (2092.01')

Center Section 7-70-4

south line NW1/4 Section 7 & centerline 135th Street

Certification:
I hereby certify that this land surveying document was prepared, and the related survey work was performed by me or under my direct personal supervision, and that I am a duly licensed Professional Land Surveyor, under the laws of the State of Iowa.

PROFESSIONAL LAND SURVEYOR
Robert Harris Lance
Lic. No. 21980
IOWA

9/25/2025
Date

Robert H. Lance
Iowa Professional Land Surveyor #21980
License renewal date: December 31, 2025
Pages covered by this seal: 1

Owner:
Lisa L Roby
2743 E Pleasant Rd.
Milton, WI 53563

Subdivider:
Brock Ita
22393 130th Street
Danville, IA 52623

NOTICE OF DES MOINES COUNTY PERSONNEL ACTION

Name: Alana Capps | Employee # : ____
Title: Clerk II – MV Department | Department: Treasurer

STATUS CHANGES

TERMINATION

☐ Resignation ☐ Unsatisfactory Probation
☐ Discharge ☐ Death
☐ Retirement ☐ Other, Explain

Last Day Worked ____
Add Vacation Days ____ to ____
Add Sick Days ____ to ____
Add Other Days ____ to ____
Last Day Paid ____
Unpaid Days ____ to ____

Final Termination Date ____

Final Rate of Pay ____
Permanent Address ____
City, State, Zip ____

TRANSFER

☐ Permanent ☐ Voluntary
☐ Temporary ☐ Involuntary

Previous Title ____
Previous Dept ____
New Job Title ____
New Dept ____
Previous Rate ____ New Rate ____
Effective Transfer Date ____

LAY OFF

Does the employee Want Health Insurance Continued ☐ Yes ☐ No
Does Employee Want Life Insurance Continued ☐ Yes ☐ No
Last Day Worked ____

LEAVE OF ABSENCE

☐ Maternity ☐ Educational
☐ Medical ☐ Military
☐ Other, Explain ____

Dates of Absence ____ to ____

Does the employee Want Health Insurance Continued ☐ Yes ☐ No
Does Employee Want Life Insurance Continued ☐ Yes ☐ No

SALARY ADJUSTMENT

☐ New Hire ☐ Demotion
☐ Anniversary ☐ Reduction
☐ Promotion ☐ Suspension
☐ Probationary X Other, Explain 20.48 hours of Unpaid Time

10/02/2025 – .48 hours; 10/03/2025 – 2.50 hours;
10/06/2025 – 7.50 hours; 10/07/2025 – 2.50 hours;
10/08/2025 – 7.50 hours

Previous Rate ____ New Rate ____

Previous Job Title: (if changed) ____
Effective Date: ____

Authorized by: Janelle Nelley Lindquist Department: Treasurer Date: 010/09/2025
Authorized by: ____ Department: ____ Date: ____

Pay Period Ending: 10/11/2025 Payroll Date: 10/17/2025

NOTICE OF DES MOINES COUNTY PERSONNEL ACTION

Name: Emily Eid
Employee #:
Title: Public Health Nurse
Department: Local Health

STATUS CHANGES

TERMINATION

☐ Resignation ☐ Unsatisfactory Probation
☐ Discharge ☐ Death
☐ Retirement ☐ Other, Explain

Last Day Worked
Add Vacation Days to
Add Sick Days to
Add Other Days to

Unpaid Days to

Final Termination Date

Final Rate of Pay
Permanent Address
City, State, Zip

TRANSFER

☐ Permanent ☐ Voluntary
☐ Temporary ☐ Involuntary

Previous Title
Previous Dept
New Job Title
New Dept
Previous Rate
Effective Transfer Date

LAY OFF

Does the employee Want Health Insurance Continued ☐ Yes ☐ No
Does Employee Want Life Insurance Continued ☐ Yes ☐ No
Last Day Worked

LEAVE OF ABSENCE

☐ Maternity ☐ Educational
☐ Medical ☐ Military
☐ Other, Explain

Dates of Absence to

Does the employee Want Health Insurance Continued ☐ Yes ☐ No
Does Employee Want Life Insurance Continued ☐ Yes ☐ No

SALARY ADJUSTMENT

☐ Reclassification ☐ Demotion
☐ Anniversary ☐ Reduction
☐ Promotion ☐ Suspension
☐ Probationary ☒ Other, Explain

6 hours unpaid 10/2, 8 hours unpaid 10/3/25

Previous Rate New Rate

Previous Job Title: (if changed)
Effective Date:

Authorized by: Christa Poggemiller Department: Local Health Date: 10/10/2025
Authorized by: Department: Date:

Pay Period Ending: Payroll Date:

NOTICE OF DES MOINES COUNTY PERSONNEL ACTION

Name: Andrew Brown
Title: FT Correctional Officer
Employee #: 0957
Department: Correctional Center

STATUS CHANGES

TERMINATION

☐ Resignation ☐ Unsatisfactory Probation
☐ Discharge ☐ Death
☐ Retirement ☐ Other, Explain

Last Day Worked ______
Add Vacation Days ______ to ______
Add Sick Days ______ to ______
Add Other Days ______ to ______
Last Day Paid ______
Unpaid Days ______ to ______

Final Termination Date ______

Final Rate of Pay ______
Permanent Address ______
City, State, Zip ______

TRANSFER

☐ Permanent ☐ Voluntary
☐ Temporary ☐ Involuntary

Previous Title ______
Previous Dept ______
New Job Title ______
New Dept ______
Previous Rate ______ New Rate ______
Effective Transfer Date ______

LAY OFF

Does the employee Want Health Insurance Continued ☐ Yes ☐ No
Does Employee Want Life Insurance Continued ☐ Yes ☐ No
Last Day Worked ______

LEAVE OF ABSENCE

☐ Paternity ☐ Educational
☐ Medical ☐ Military
☐ Other, Explain

Dates of Absence ______ to ______

Does the employee Want Health Insurance Continued ☐ Yes ☐ No
Does Employee Want Life Insurance Continued ☐ Yes ☐ No

SALARY ADJUSTMENT

☐ New Hire ☐ Probationary
X 77.11 Hours ☐ Demotion
☐ 80 Hours ☐ Reduction
X Anniversary ☐ Suspension
☐ Promotion ☐ Other, Explain

24-month step increase

Previous Rate $53,827.05 New Rate $54,886.03

Previous Job Title: (if changed) ______
Effective Date: November 2, 2025

Authorized by: [signature] Department: Correctional Center Date: October 7, 2025
Authorized by: ______ Department: ______ Date: ______

Pay Period Ending: November 8, 2025 Payroll Date: November 14, 2025

Emailed Payroll: ______

NOTICE OF DES MOINES COUNTY PERSONNEL ACTION

Name: Owen Stewart
Title: FT Correctional Officer
Employee #: 0958
Department: Correctional Center

STATUS CHANGES

TERMINATION

- [ ] Resignation
- [ ] Discharge
- [ ] Retirement
- [ ] Unsatisfactory Probation
- [ ] Death
- [ ] Other, Explain

Last Day Worked ______
Add Vacation Days ______ to ______
Add Sick Days ______ to ______
Add Other Days ______ to ______
Last Day Paid ______
Unpaid Days ______ to ______

Final Termination Date ______

Final Rate of Pay ______
Permanent Address ______
City, State, Zip ______

TRANSFER

- [ ] Permanent
- [ ] Temporary
- [ ] Voluntary
- [ ] Involuntary

Previous Title ______
Previous Dept ______
New Job Title ______
New Dept ______
Previous Rate ______ New Rate ______
Effective Transfer Date ______

LAY OFF

Does the employee Want Health Insurance Continued [ ] Yes [ ] No
Does Employee Want Life Insurance Continued [ ] Yes [ ] No
Last Day Worked ______

LEAVE OF ABSENCE

- [ ] Paternity
- [ ] Medical
- [ ] Other, Explain
- [ ] Educational
- [ ] Military

Dates of Absence ______ to ______

Does the employee Want Health Insurance Continued [ ] Yes [ ] No
Does Employee Want Life Insurance Continued [ ] Yes [ ] No

SALARY ADJUSTMENT

- [ ] New Hire
- [X] 77.11 Hours
- [ ] 80 Hours
- [X] Anniversary
- [ ] Promotion
- [ ] Probationary
- [ ] Demotion
- [ ] Reduction
- [ ] Suspension
- [ ] Other, Explain

24-month step increase

Previous Rate $53,827.05 New Rate $54,886.03

Previous Job Title: (if changed) ______
Effective Date: November 13, 2025

Authorized by: [signature] Department: Correctional Center Date: October 7, 2025
Authorized by: ______ Department: ______ Date: ______

Pay Period Ending: November 22, 2025 Payroll Date: November 28, 2025

Emailed Payroll: ______

NOTICE OF DES MOINES COUNTY PERSONNEL ACTION

Name: Addison Clayton
Employee #:
Title: PT Cook
Department: Correctional Center

STATUS CHANGES

TERMINATION

- [ ] Resignation
- [ ] Discharge
- [ ] Retirement
- [ ] Unsatisfactory Probation
- [ ] Death
- [ ] Other, Explain

Last Day Worked
Add Vacation Days ____ to ____
Add Sick Days ____ to ____
Add Other Days ____ to ____
Last Day Paid
Unpaid Days ____ to ____

Final Termination Date

Final Rate of Pay
Permanent Address
City, State, Zip

TRANSFER

- [ ] Permanent
- [ ] Temporary
- [ ] Voluntary
- [ ] Involuntary

Previous Title
Previous Dept
New Job Title
New Dept
Previous Rate ____ New Rate ____
Effective Transfer Date

LAY OFF

Does the employee Want Health Insurance Continued [ ] Yes [ ] No
Does Employee Want Life Insurance Continued [ ] Yes [ ] No
Last Day Worked

LEAVE OF ABSENCE

- [ ] Paternity
- [ ] Medical
- [ ] Other, Explain
- [ ] Educational
- [ ] Military

Dates of Absence ____ to ____

Does the employee Want Health Insurance Continued [ ] Yes [ ] No
Does Employee Want Life Insurance Continued [ ] Yes [ ] No

SALARY ADJUSTMENT

- [ ] New Hire
- [X] 77.11 Hours
- [ ] 80 Hours
- [X] Anniversary
- [ ] Promotion
- [ ] Probationary
- [ ] Demotion
- [ ] Reduction
- [ ] Suspension
- [ ] Other, Explain

12-month step increase as cook

Previous Rate $17.10 New Rate $17.41

Previous Job Title: (if changed)
Effective Date: November 13, 2025

Authorized by: [signature] Department: Correctional Center Date: August 15, 2025
Authorized by: Department: Date:

Pay Period Ending: November 22, 2025 Payroll Date: November 28, 2025

Emailed Payroll:

NOTICE OF DES MOINES COUNTY PERSONNEL ACTION

Name: Peyton Krogmeier
Employee #: 0979
Title: FT Correctional Officer
Department: Correctional Center

STATUS CHANGES

TERMINATION

- [ ] Resignation
- [ ] Discharge
- [ ] Retirement
- [ ] Unsatisfactory Probation
- [ ] Death
- [ ] Other, Explain

Last Day Worked ____
Add Vacation Days ____ to ____
Add Sick Days ____ to ____
Add Other Days ____ to ____
Last Day Paid ____
Unpaid Days ____ to ____

Final Termination Date ____

Final Rate of Pay ____
Permanent Address ____
City, State, Zip ____

TRANSFER

- [ ] Permanent
- [ ] Temporary
- [ ] Voluntary
- [ ] Involuntary

Previous Title ____
Previous Dept ____
New Job Title ____
New Dept ____
Previous Rate ____ New Rate ____
Effective Transfer Date ____

LAY OFF

Does the employee Want Health Insurance Continued [ ] Yes [ ] No
Does Employee Want Life Insurance Continued [ ] Yes [ ] No
Last Day Worked ____

LEAVE OF ABSENCE

- [ ] Paternity
- [ ] Medical
- [ ] Other, Explain
- [ ] Educational
- [ ] Military

Dates of Absence ____ to ____

Does the employee Want Health Insurance Continued [ ] Yes [ ] No
Does Employee Want Life Insurance Continued [ ] Yes [ ] No

SALARY ADJUSTMENT

- [ ] New Hire
- [X] 77.11 Hours
- [ ] 80 Hours
- [X] Anniversary
- [ ] Promotion
- [ ] Probationary
- [ ] Demotion
- [ ] Reduction
- [ ] Suspension
- [ ] Other, Explain

12-month step increase

Previous Rate $51,364.11 New Rate $52,662.04

Previous Job Title: (if changed) ____
Effective Date: November 6, 2025

Authorized by: ____ Department: Correctional Center Date: October 7, 2025
Authorized by: ____ Department: ____ Date: ____

Pay Period Ending: November 8, 2025 Payroll Date: November 14, 2025

Emailed Payroll: ____

NOTICE OF DES MOINES COUNTY PERSONNEL ACTION

Name: Shania Hansen
Employee # :
Title: Naturalist
Department: Conservation

STATUS CHANGES

TERMINATION

- [ ] Resignation
- [ ] Discharge
- [ ] Retirement
- [ ] Unsatisfactory Probation
- [ ] Death
- [ ] Other, Explain

Last Day Worked
Add Vacation Days ______ to ______
Add Sick Days ______ to ______
Add Other Days ______ to ______
Last Day Paid
Unpaid Days ______ to ______

Final Termination Date

Final Rate of Pay
Permanent Address
City, State, Zip

TRANSFER

- [ ] Permanent
- [ ] Temporary
- [ ] Voluntary
- [ ] Involuntary

Previous Title
Previous Dept
New Job Title
New Dept
Previous Rate ______ New Rate
Effective Transfer Date

LAY OFF

Does the employee Want Health Insurance Continued [ ] Yes [ ] No
Does Employee Want Life Insurance Continued [ ] Yes [ ] No
Last Day Worked

LEAVE OF ABSENCE

- [ ] Maternity
- [ ] Medical
- [ ] Other, Explain
- [ ] Educational
- [ ] Military

Dates of Absence ______ to ______

Does the employee Want Health Insurance Continued [ ] Yes [ ] No
Does Employee Want Life Insurance Continued [ ] Yes [ ] No

SALARY ADJUSTMENT

- [ ] New Hire
- [X] Anniversary
- [ ] Promotion
- [ ] Probationary
- [ ] Demotion
- [ ] Reduction
- [ ] Suspension
- [ ] Other, Explain

6 mo. Step increase
0027-22-6120-10090

Previous Rate $42,415.03 New Rate $43,662.53

Previous Job Title: (if changed)
Effective Date: October 7, 2025

Authorized by: Chris Lee Department: Conservation Date: 03/24/2025
Authorized by: Department: Date:

Pay Period Ending: 10/11/2025 Payroll Date: 10/17/2025

NOTICE OF DES MOINES COUNTY PERSONNEL ACTION

Name: Rory Cockerham   Employee #: 0992
Title: FT Correctional Officer   Department: Correctional Center

STATUS CHANGES

TERMINATION

- [ ] Resignation
- [ ] Discharge
- [ ] Retirement
- [ ] Unsatisfactory Probation
- [ ] Death
- [ ] Other, Explain

Last Day Worked ______
Add Vacation Days ______ to ______
Add Sick Days ______ to ______
Add Other Days ______ to ______
Last Day Paid ______
Unpaid Days ______ to ______

Final Termination Date ______

Final Rate of Pay ______
Permanent Address ______
City, State, Zip ______

TRANSFER

- [ ] Permanent
- [ ] Temporary
- [ ] Voluntary
- [ ] Involuntary

Previous Title ______
Previous Dept ______
New Job Title ______
New Dept ______
Previous Rate ______ New Rate ______
Effective Transfer Date ______

LAY OFF

Does the employee Want Health Insurance Continued [ ] Yes [ ] No
Does Employee Want Life Insurance Continued [ ] Yes [ ] No
Last Day Worked ______

LEAVE OF ABSENCE

- [ ] Paternity
- [ ] Medical
- [ ] Other, Explain
- [ ] Educational
- [ ] Military

Dates of Absence ______ to ______

Does the employee Want Health Insurance Continued [ ] Yes [ ] No
Does Employee Want Life Insurance Continued [ ] Yes [ ] No

SALARY ADJUSTMENT

- [ ] New Hire
- [X] 77.11 Hours
- [ ] 80 Hours
- [X] Anniversary
- [ ] Promotion
- [ ] Probationary
- [ ] Demotion
- [ ] Reduction
- [ ] Suspension
- [ ] Other, Explain

6-month step increase (@12 month rate)

Previous Rate $51,364.11 New Rate $52,662.04

Previous Job Title: (if changed) ______
Effective Date: November 19, 2025

Authorized by: [signature] Department: Correctional Center Date: October 7, 2025
Authorized by: ______ Department: ______ Date: ______

Pay Period Ending: November 22, 2025   Payroll Date: November 28, 2025

Emailed Payroll: Hand Delivered

CLERK'S REPORT OF FEES COLLECTED

STATE OF IOWA)
DES MOINES COUNTY)

TO THE DES MOINES COUNTY BOARD OF SUPERVISORS:

I, SARA MADDUX, CLERK OF DISTRICT COURT OF THE ABOVE-NAMED COUNTY AND STATE, DO HEREBY CERTIFY THAT THE FOLLOWING IS A TRUE AND CORRECT STATEMENT OF THE FEES COLLECTED BY ME IN MY OFFICE FOR THE MONTH OF SEPTEMBER, 2025 AND THE SAME HAS BEEN PAID TO THE COUNTY TREASURER, PER DUPLICATE VOUCHER HERETO ATTACHED.

DES MOINES COUNTY TREASURER:

5% OF STATE FINE SURCHARGE	$ 0
SHERIFF FEES	269.07
INFRACTIONS	5,221.93
TOBACCO	0
COUNTY ENFORCEMENT SURCHARGE	0
LAW LIBRARY	4.00
RECORD SECURITIES FEES	0
PRE-PD FEES TO SHERIFF	0
MISC. REIMBURSEMENT (INDIGENT DEFENSE)	0
TOTAL FEES	$5,495.00

TOTAL PAID $5,495.00 CHECK No. 194707

RESPECTFULLY SUBMITTED THIS 6th DAY OF OCTOBER, 2025.

Lori Sproul/JSIII

SARA MADDUX/Designee
CLERK OF DISTRICT COURT

part of FuturePlan by Ascensus®

GASB 75 INTERIM ACTUARIAL VALUATION

Fiscal Year Ending June 30, 2025

DES MOINES COUNTY

CONTACT

Andrew Smith, ASA, MAAA

andrew.smith@nyhart.com

PHONE

General (317) 845-3500

Table of Contents

October 6, 2025

Sara Doty
Des Moines County
513 N Main St.
PO Box 784
Burlington, IA 52601

This report summarizes the interim GASB actuarial valuation for the Des Moines County 2024/25 fiscal year. To the best of our knowledge, the report presents a fair position of the funded status of the plan in accordance with GASB Statement No. 75 (Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions). This report may not be appropriate for other purposes. Please contact Nyhart prior to disclosing this report to any other party or relying on its content for any purpose other than that explained above. Failure to do so may result in misrepresentation or misinterpretation of this report.

The information presented herein is based on the actuarial assumptions and substantive plan provisions summarized in this report and participant information furnished to us by the Plan Sponsor. We have reviewed the employee census provided by the Plan Sponsor for reasonableness when compared to the prior information provided but have not audited the information at the source, and therefore do not accept responsibility for the accuracy or the completeness of the data on which the information is based. When relevant data may be missing, we may have made assumptions we feel are neutral or conservative to the purpose of the measurement. We are not aware of any significant issues with and have relied on the data provided.

The discount rate, other economic assumptions, and demographic assumptions have been selected by the Plan Sponsor with the concurrence of Nyhart. In our opinion, the actuarial assumptions are individually reasonable and in combination represent our estimate of anticipated experience of the Plan. All calculations have been made in accordance with generally accepted actuarial principles and practice.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following:

- plan experience differing from that anticipated by the economic or demographic assumptions;
- changes in economic or demographic assumptions;
- increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period); and
- changes in plan provisions or applicable law.

We did not perform an analysis of the potential range of future measurements due to the limited scope of our engagement.

To our knowledge, there have been no significant events prior to the current year's measurement date or as of the date of this report that could materially affect the results contained herein.

nyhart
part of FuturePlan by Ascensus®

Neither Nyhart nor any of its employees has any relationship with the plan or its sponsor that could impair or appear to impair the objectivity of this report. Our professional work is in full compliance with the American Academy of Actuaries "Code of Professional Conduct" Precept 7 regarding conflict of interest. The undersigned are compliant with the continuing education requirements of the Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States.

Should you have any questions please do not hesitate to contact us.

Andrew Smith

Andrew Smith, ASA, MAAA
Actuary

John Lee, FSA, MAAA
Actuary

Executive Summary

Des Moines County Interim GASB 75 Valuation for Fiscal Year Ending June 30, 2025

Summary of Results

Presented below is the summary of GASB 75 results for the fiscal year ending June 30, 2025 compared to the prior fiscal year as shown in the County's Notes to Financial Statement.

	As of June 30, 2024	As of June 30, 2025
Total OPEB Liability	$ 648,065	$ 698,366
Actuarial Value of Assets	$ 0	$ 0
Net OPEB Liability	$ 648,065	$ 698,366
Funded Ratio	0.0%	0.0%

	FY 2023/24	FY 2024/25
OPEB Expense	$ 43,703	$ 46,388
Annual Employer Contributions	$ 35,364	$ 26,137

	As of June 30, 2024	As of June 30, 2025
Discount Rate	4.21%	5.20%
Expected Return on Assets	N/A	N/A

	As of June 30, 2025
Total Active Participants	143
Total Retiree Participants	6

The active participants' number above may include active employees who currently have no health care coverage.

* The counts as of June 30, 2025 were provided by the County and were not used as the basis for determining the liability as of June 30, 2025 for the interim valuation.

GASB Disclosures

Des Moines County Interim GASB 75 Valuation for Fiscal Year Ending June 30, 2025

Schedule of Changes in Net OPEB Liability and Related Ratios

OPEB Liability		FY 2024/25		FY 2023/24		FY 2022/23		FY 2021/22		FY 2020/21
Total OPEB Liability										
Total OPEB Liability - beginning of year	$	648,065	$	681,370	$	744,043	$	861,266	$	883,329
Service cost		42,995		40,225		44,258		65,995		64,635
Interest		28,549		29,079		31,560		19,887		24,699
Change of benefit terms		0		0		0		0		0
Changes in assumptions		22,597		46,012		(1,851)		(78,890)		25,362
Differences between expected and actual experience		(17,703)		(113,257)		(102,963)		(85,653)		(97,646)
Benefit payments		(26,137)		(35,364)		(33,677)		(38,562)		(39,113)
Net change in total OPEB liability	$	50,301	$	(33,305)	$	(62,673)	$	(117,223)	$	(22,063)
Total OPEB Liability - end of year	$	698,366	$	648,065	$	681,370	$	744,043	$	861,266
Plan Fiduciary Net Position										
Plan fiduciary net position - beginning of year	$	0	$	0	$	0	$	0	$	0
Contributions - employer		26,137		35,364		33,677		38,562		39,113
Contributions - active employees		0		0		0		0		0
Net investment income		0		0		0		0		0
Benefit payments		(26,137)		(35,364)		(33,677)		(38,562)		(39,113)
Trust administrative expenses		0		0		0		0		0
Net change in plan fiduciary net position	$	0	$	0	$	0	$	0	$	0
Plan fiduciary net position - end of year	$	0	$	0	$	0	$	0	$	0
Net OPEB Liability - end of year	**$**	**698,366**	**$**	**648,065**	**$**	**681,370**	**$**	**744,043**	**$**	**861,266**
Plan fiduciary net position as % of total OPEB liability		0.0%		0.0%		0.0%		0.0%		0.0%
Covered employee payroll	$	9,158,303	$	8,293,005	$	8,890,066	$	8,403,711		N/A
Net OPEB liability as % of covered payroll		7.6%		7.8%		7.7%		8.9%		N/A

* FY 2024/25 covered employee payroll includes overtime and all other compensation for all employees (including employees terminated during the year) covered by the OPEB plan. Historical payrolls were estimated when actuals were not available.

Schedule of Changes in Net OPEB Liability and Related Ratios (Continued)

OPEB Liability		FY 2019/20		FY 2018/19		FY 2017/18
Total OPEB Liability						
Total OPEB Liability - beginning of year	$	781,362	$	787,634	$	686,094
Service cost		44,828		43,329		35,266
Interest		28,391		31,388		25,199
Change of benefit terms		0		0		0
Changes in assumptions		144,303		20,197		84,115
Differences between expected and actual experience		(80,574)		(61,023)		(7,750)
Benefit payments		(34,981)		(40,163)		(35,290)
Net change in total OPEB liability	$	101,967	$	(6,272)	$	101,540
Total OPEB Liability - end of year	$	883,329	$	781,362	$	787,634
Plan Fiduciary Net Position						
Plan fiduciary net position - beginning of year	$	0	$	0	$	0
Contributions - employer		34,981		40,163		35,290
Contributions - active employees		0		0		0
Net investment income		0		0		0
Benefit payments		(34,981)		(40,163)		(35,290)
Trust administrative expenses		0		0		0
Net change in plan fiduciary net position	$	0	$	0	$	0
Plan fiduciary net position - end of year	$	0	$	0	$	0
Net OPEB Liability - end of year	**$**	**883,329**	**$**	**781,362**	**$**	**787,634**
Plan fiduciary net position as % of total OPEB liability		0.0%		0.0%		0.0%
Covered employee payroll		N/A	$	7,383,811		N/A
Net OPEB liability as % of covered payroll		N/A		10.6%		N/A

* Historical payrolls were estimated when actuals were not available.

OPEB Expense

OPEB Expense		FY 2024/25		FY 2023/24
Discount Rate				
Beginning of year		4.21%		4.13%
End of year		5.20%		4.21%
Service cost	$	42,995	$	40,225
Interest		28,549		29,079
Change of benefit terms		0		0
Projected earnings on OPEB plan investments		0		0
Reduction for contributions from active employees		0		0
OPEB plan administrative expenses		0		0
Current period recognition of deferred outflows / (inflows) of resources				
Differences between expected and actual experience	$	(52,169)	$	(50,560)
Changes in assumptions		27,013		24,959
Net difference between projected and actual earnings on OPEB plan investments		0		0
Total current period recognition	$	(25,156)	$	(25,601)
Total OPEB expense	$	46,388	$	43,703

Deferred Outflows / (Inflows) of Resources

Deferred Outflows / (Inflows) of Resources represents the following items that have not been recognized in the OPEB Expense:

1. Differences between expected and actual experience of the OPEB plan
2. Changes of assumptions
3. Differences between projected and actual earnings in OPEB plan investments (for funded plans only)

The initial amortization period for the first two items noted above is based on expected future service lives while the difference between the projected and actual earnings in OPEB plan investment is amortized over five years. All balances are amortized linearly on a principal only basis and new bases will be created annually for each of the items above.

Differences between expected and actual experience for FYE	Initial Balance		Initial Amortization Period	Annual Recognition		Unamortized Balance as of June 30, 2025	
June 30, 2018	$	(7,750)	9	$	(861)	$	(862)
June 30, 2019	$	(61,023)	10	$	(6,102)	$	(18,309)
June 30, 2020	$	(80,574)	10	$	(8,057)	$	(32,232)
June 30, 2021	$	(97,646)	11	$	(8,877)	$	(53,261)
June 30, 2022	$	(85,653)	11	$	(7,787)	$	(54,505)
June 30, 2023	$	(102,963)	12	$	(8,580)	$	(77,223)
June 30, 2024	$	(113,257)	11	$	(10,296)	$	(92,665)
June 30, 2025	$	(17,703)	11	$	(1,609)	$	(16,094)

Deferred Outflows / (Inflows) of Resources (Continued)

Changes in assumptions for FYE	Initial Balance	Initial Amortization Period	Annual Recognition	Unamortized Balance as of June 30, 2025
June 30, 2018	$ 84,115	9	$ 9,346	$ 9,347
June 30, 2019	$ 20,197	10	$ 2,020	$ 6,057
June 30, 2020	$ 144,303	10	$ 14,430	$ 57,723
June 30, 2021	$ 25,362	11	$ 2,306	$ 13,832
June 30, 2022	$ (78,890)	11	$ (7,172)	$ (50,202)
June 30, 2023	$ (1,851)	12	$ (154)	$ (1,389)
June 30, 2024	$ 46,012	11	$ 4,183	$ 37,646
June 30, 2025	$ 22,597	11	$ 2,054	$ 20,543

Net Difference between projected and actual earnings in OPEB plan investments for FYE	Initial Balance	Initial Amortization Period	Annual Recognition	Unamortized Balance as of June 30, 2025
June 30, 2021	$ 0	N/A	$ 0	$ 0
June 30, 2022	$ 0	N/A	$ 0	$ 0
June 30, 2023	$ 0	N/A	$ 0	$ 0
June 30, 2024	$ 0	N/A	$ 0	$ 0
June 30, 2025	$ 0	N/A	$ 0	$ 0

GASB Disclosures

Des Moines County Interim GASB 75 Valuation for Fiscal Year Ending June 30, 2025

Deferred Outflows / (Inflows) of Resources (Continued)

As of fiscal year ending June 30, 2025	Deferred Outflows		Deferred Inflows	
Differences between expected and actual experience	$	0	$	(345,151)
Changes in assumptions		145,148		(51,591)
Net difference between projected and actual earnings in OPEB plan investments		N/A		N/A
Total	**$**	**145,148**	**$**	**(396,742)**

Annual Amortization of Deferred Outflows / (Inflows)

The balances as of June 30, 2025 of the deferred outflows / (inflows) of resources will be recognized in OPEB expense in the future fiscal years as noted below.

FYE	Balance	
2026	$	(25,156)
2027	$	(33,641)
2028	$	(33,647)
2029	$	(29,560)
2030	$	(35,932)
Thereafter	$	(93,658)

Sensitivity Results

The following presents the Net OPEB Liability as of June 30, 2025, calculated using the discount rate assumed and what it would be using a 1% higher and 1% lower discount rate.

- The current discount rate is 5.20%.
- The 1% decrease in discount rate would be 4.20%.
- The 1% increase in discount rate would be 6.20%.

As of June 30, 2025	Net OPEB Liability	
1% Decrease	$	753,061
Current Discount Rate	$	698,366
1% Increase	$	646,719

The following presents the Net OPEB Liability as of June 30, 2025, using the health care trend rates assumed and what it would be using 1% higher and 1% lower health care trend rates.

- The current health care trend rate starts at an initial rate of 8.00%, decreasing to an ultimate rate of 4.50%.
- The 1% decrease in health care trend rates would assume an initial rate of 7.00%, decreasing to an ultimate rate of 3.50%.
- The 1% increase in health care trend rates would assume an initial rate of 9.00%, decreasing to an ultimate rate of 5.50%.

As of June 30, 2025	Net OPEB Liability	
1% Decrease	$	616,642
Current Trend Rates	$	698,366
1% Increase	$	794,764

Projection of GASB Disclosures

Des Moines County Interim GASB 75 Valuation for Fiscal Year Ending June 30, 2025

The Total OPEB Liability (TOL) is expected to change on an annual basis as a result of expected and unexpected events. Under normal circumstances, it is generally expected to have a net increase each year. Below is a list of the most common events affecting the total OPEB liability and whether they increase or decrease the liability.

Expected Events
- Increases in TOL due to additional benefit accruals as employees continue to earn service each year
- Increases in TOL due to interest as the employees and retirees age
- Decreases in TOL due to benefit payments

Unexpected Events
- Increases in TOL when actual health care costs increase more than expected. A liability decrease occurs when the reverse happens.
- Increases in TOL when more new retirements occur than expected or fewer terminations occur than anticipated. Liability decreases occur when the opposite outcomes happen.
- Increases or decreases in TOL depending on whether benefits are improved or reduced.

Projection of Total OPEB Liability (TOL)	FY 2024/25	FY 2025/26
TOL as of beginning of year	$ 648,065	$ 698,366
Normal cost as of beginning of year	42,995	41,267
Exp. benefit payments during the year	(26,137)	(28,631)
Interest adjustment to end of year	28,549	37,726
Exp. TOL as of end of year	$ 693,472	$ 748,728
Actuarial Loss / (Gain)	4,894	TBD
Actual TOL as of end of year	**$ 698,366**	**$ TBD**
Discount rate as of beginning of year	4.21%	5.20%
Discount rate as of end of year	5.20%	TBD

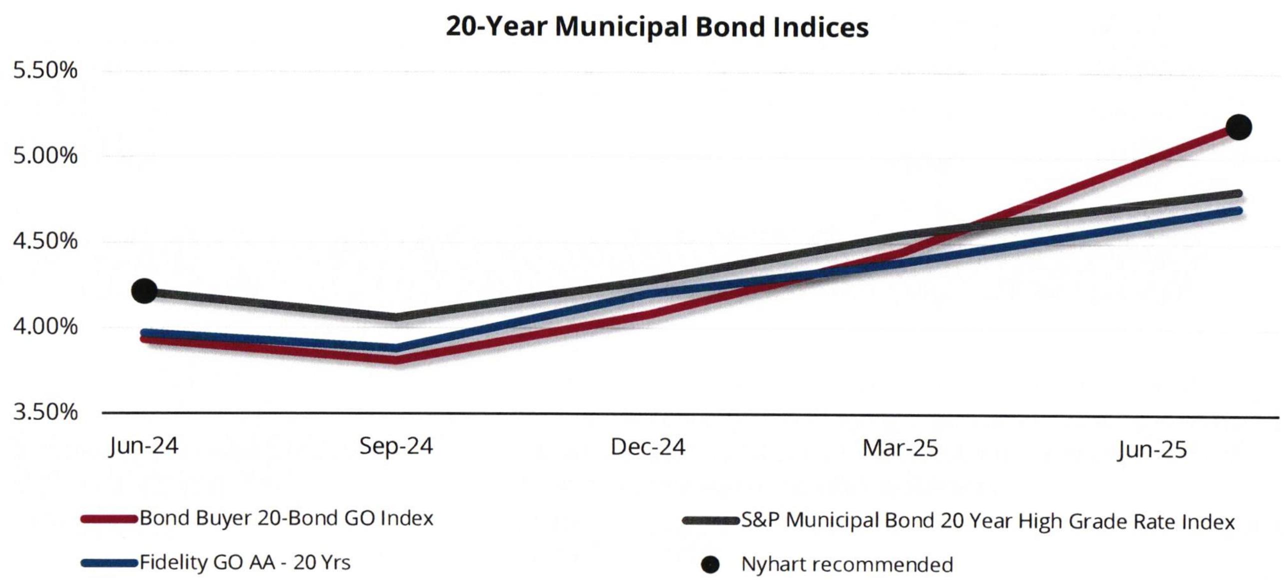
Discussion of Discount Rates

Des Moines County Interim GASB 75 Valuation for Fiscal Year Ending June 30, 2025

Under GASB 75, the discount rate used in valuing OPEB liabilities for unfunded plans as of the Measurement Date must be based on a yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

For the current valuation, the discount rate was selected from the range of indices as shown in the table below, where the range is given as the spread between the lowest and highest rate shown.

	Bond Buyer Go 20-Bond Municipal Bond Index	S&P Municipal Bond 20-Year High Grade Rate Index	Fidelity 20-Year Go Municipal Bond Index	Bond Index Range	Actual Discount Rate Used
Yield as of June 30, 2024	3.93%	4.21%	3.97%	3.93% - 4.21%	**4.21%**
Yield as of June 30, 2025	5.20%	4.81%	4.71%	4.71% - 5.20%	**5.20%**



Summary of Key Actuarial Assumptions

Des Moines County Interim GASB 75 Valuation for Fiscal Year Ending June 30, 2025

For a complete summary of actuarial methods and assumptions, refer to the GASB 75 actuarial valuation report for the fiscal year ending June 30, 2024.

Measurement Date

For fiscal year ending June 30, 2025, a June 30, 2025 measurement date was used.

Actuarial Valuation Date

July 1, 2024
Liabilities as of June 30, 2025 are based on an actuarial valuation date of July 1, 2024 projected to June 30, 2025, on a rolled forward basis reflecting adjustments for actual premium changes from 2024 to 2025.
Liabilities as of June 30, 2024 are based on an actuarial valuation date of July 1, 2024 with no adjustments to get to the June 30, 2024 measurement date.

Discount Rate

5.20% as of June 30, 2025 and 4.21% as of June 30, 2024 for accounting disclosure purposes.
Refer to the Discussion of Discount Rates section for more information on selection of the discount rate, which is determined by the Plan Sponsor in concurrence with Nyhart.

Payroll Growth

Payroll growth includes general wage inflation of 3.25% (2.60% general inflation and 0.65% real wage inflation) plus merit/productivity increases, which are based on the IPERS actuarial valuation for fiscal year ending June 30, 2023. General employees and Elected Officials are assumed to follow the State rates, while Sheriffs and other Protection Officers are assumed to follow the Special Services rates. The assumptions from these state-wide valuations provide reasonable estimates of experience for municipal employers such as Des Moines County. Sample annual merit/productivity increases are as shown below:

Years of Service	General	Special Services
0	11.00%	13.00%
5	4.50%	2.50%
10	2.25%	1.30%
15	1.20%	0.80%
20	0.60%	0.50%
25	0.35%	0.50%
30	0.10%	0.00%
35+	0.00%	0.00%

Summary of Key Actuarial Assumptions

Des Moines County Interim GASB 75 Valuation for Fiscal Year Ending June 30, 2025

Cost Method

Allocation of Actuarial Present Value of Future Benefits for services prior and after the Measurement Date was determined using Entry Age Normal Level % of Salary method where:

- Service Cost for each individual participant, payable from date of employment to date of retirement, is sufficient to pay for the participant's benefit at retirement; and
- Annual Service Cost is a constant percentage of the participant's salary that is assumed to increase according to the Payroll Growth.

Health Care Trend Rates

FYE	Medical/Rx	FYE	Medical/Rx
2025	*	2033	6.25%
2026	8.00%	2034	6.00%
2027	7.75%	2035	5.75%
2028	7.50%	2036	5.50%
2029	7.25%	2037	5.25%
2030	7.00%	2038	5.00%
2031	6.75%	2039	4.75%
2032	6.50%	2040+	4.50%

The initial trend rate was based on a combination of employer history, national trend surveys, and professional judgment.

The ultimate trend rate was selected based on historical medical CPI information.

Rising GLP-1 drug (diabetic/weight loss drug) usage is driving increased pre-65 trends. The initial trend rate considered employer history, national trends, professional judgment, and data from government agencies. Healthcare cost trend rates integrated these factors and additionally incorporated both short-term and long-term expectations.

***** FYE 2025 Health Care Trend Rates are based on the actual rate of increase of the medical premium rates effective July 1, 2024 to those effective July 1, 2025.

Retiree Contributions

Retiree contributions are assumed to increase according to health care trend rates.

Models

ProVal	Valuation software developed by Winklevoss Technologies, LLC. This software is widely used for the purpose of performing postretirement medical valuations. We coded the plan provisions, assumptions, methods and participant data summarized in this report, and reviewed the liability and cost outputs for reasonableness. We are not aware of any weakness or limitations in the software and have determined it is appropriate for performing this valuation.
HealthMAPS Manual	Rating manual developed by WTW. 2023 Aging factors are used to develop per capita costs by age for plans with limited credible exposure to develop plan-specific factors. We are not aware of any weakness or limitations in the factors and have determined they are appropriate for performing this valuation.

Interim year valuation results have been projected from the prior year's valuation, with adjustments for actual premium and contribution changes from FY 2024/25 to FY 2025/26. The impact of these changes was a decrease in liabilities.

Health Care trend rates were updated to an initial rate of 8.00% starting in 2026 decreasing annually by 0.25% to an ultimate rate of 4.50%. Rising GLP-1 drug (diabetic/weight loss drug) usage is driving increased pre-65 trends. The initial trend rate considered employer history, national trends, professional judgment, and data from government agencies. Health Care cost trend rates integrated these factors and additionally incorporated both short-term and long-term expectations. This change caused a significant increase in County's liabilities.

Additionally, we have updated the discount rate assumption based on the yield for 20-year-tax-exempt general obligation municipal bonds as of June 30, 2025 (measurement date). The discount rate is 4.21% as of June 30, 2024 and 5.20% as of June 30, 2025. Refer to the Discussion of Discount Rates section for more information on selection of the discount rate. Making this change resulted in a decrease in liabilities.

Premium Rates

Same benefits are available to retirees as active employees. The County's health plans are self-insured and experience rated through a larger risk pool that includes the City of Burlington. The monthly premiums effective July 1, 2024 and July 1, 2025 are as shown below.

	Eff. 7/1/2024		Eff. 7/1/2025	
	Single	**Family**	**Single**	**Family**
$500 Deductible Plan (Plan C)	$ 591.00	$ 1,503.00	$ 622.00	$ 1,579.00
WRAP Plan	$ 257.00	$ 612.00	$ 270.00	$ 643.00

Retiree Contributions

Retirees are responsible for the full cost of coverage.

October 9, 2025

The Des Moines County Board of Supervisors met in a special session at the Court House in Burlington at 9:00 AM on Thursday, October 9, 2025, with Chair Jim Cary and Member Tom Broeker present. This meeting was also held electronically via Webex and YouTube live streaming. Public input was available through board email or call in.

Unless otherwise noted, all motions passed unanimously. The Pledge of Allegiance was conducted.

The Board canvassed the results of the City of Burlington Primary Election held on October 7, 2025.

City of Burlington Council Member 4-year seat

Jon D. Billups	**660**
Antionette Wilson	**455**
Antonio Bailey	**383**
Robert Critser	**383**
Jerry Johnson	**369**
Jeremy Kemp	**336**
Terry Schnack	**292**
Christopher A. Roepke	**231**
Cevin R. Cox Jr.	**185**
Robert Gerritsen	**90**

Jon D. Billups, Antoinette Wilson, Antonio Bailey, Robert Critser, Jerry Johnson, and Jeremy Kemp were declared the winners and duly elected to go on to the City/School Election to be held on November 4th, 2025.

Broeker made a motion to approve the results as canvassed, and Cary seconded.

There was no public comment.

The meeting was adjourned at 9:06 A.M.

Following the meeting a work session was held regarding the Sheriff's office parking lot and the Cottonwood Complex.

This Board meeting is recorded. The meeting minutes and audio are posted on the county's website www.dmcounty.com

Jim Cary, Chair
Attest: Cheryl McVey, Budget Director

October 7, 2025

The Des Moines County Board of Supervisors met in a regular session at the Court House in Burlington at 9:00 AM on Tuesday, October 7, 2025, with Chair Jim Cary and Member Tom Broeker present. Vice-Chair Shane McCampbell was present via Webex. This meeting was also held electronically via Webex and YouTube live streaming. Public input was available through board email or call in.

Unless otherwise noted, all motions passed unanimously. The Pledge of Allegiance was conducted.

Meeting with Department Heads: County Auditor Sara Doty reported today is the City of Burlington Primary Election. Absentee voting is now closed, and you must vote at your precinct. There will be a meeting on Thursday, October 9th to canvass the results. IT Director Brandon Mehmert reported his office is busy. Sheriff Kevin Glendening stated the department is looking at purchasing a transport van to better assist in transporting inmates. This coming Saturday is the Track-or-treat at 34 Raceway. The jail population is at 74. Maintenance Director Rodney Bliesener reported he attended a safety committee meeting last week. They will be working on an active threat drill for next spring. Former Public Health building bid information is on the County website. Bids are due by October 16th at 3:30 P.M. County Attorney Lisa Schaefer reported her office is busy. Terri is in a jury trial today, and they have hired an administrative assistant that will start at the end of the month. Conservation Director Chris Lee stated the Big Halloween event at Big Hollow will take place Saturday following 34 Raceways Track or Treat. Assistant Land Use Administrator Jarred Lassiter stated they have several subdivisions in the works. County Engineer Brian Carter reported a culvert project on Tama Rd is coming up. They will do a public release with information regarding dates. Mediapolis City Council met with Brian last night to discuss the issues they are having with traffic at Old 61 & Mediapolis Rd. They are in the works of getting speed limit signs put up.

No correspondence was received.

Approval of Accounts Payable Claims in the amount of $1,311,375.36 were presented. Broeker made a motion to approve and was seconded by McCampbell.

Approval of Domestic Violence Awareness Proclamation was presented. Broeker made a motion to approve and was seconded by McCampbell.

Approval of Employment Contract for IT Director Brandon Mehmert was presented. Broeker made a motion to approve and was seconded by McCampbell.

Approval of Personnel Actions was presented. Correctional Center – Maisson Boyer, PT Correctional Officer, New Hire, $18.58 hourly effective 10/8. Broeker made a motion to approve and was seconded by McCampbell. Descom – Travis Oliver, Telecommunicator 1, Moving to Step C, new rate of $28.16 hourly effective 9/25. McCampbell made a motion to approve and was seconded by Broeker. IT- Brandon Mehmert, promoted to IT Director, new rate of $108,413 yearly effective 9/29. Broeker made a motion to approve and was seconded McCampbell.

Reports:
Recorder's Report of Fees Collected, September 2025

Broeker motioned to approve September 30th, 2025, regular meeting minutes and was seconded by McCampbell.

Broeker attended a Des Moines County Safety Committee meeting and McCampbell attended a Conservation Board Meeting

During public input, Brian Carter announced he did interview for the open motor grader position, and a personnel action will be presented to the Board next week.

The meeting was adjourned at 9:23 A.M.

Following the meeting a work session was held regarding Siting and Design Standards of the Wind Ordinance.

This Board meeting is recorded. The meeting minutes and audio are posted on the county's website www.dmcounty.com

Jim Cary, Chair
Attest: Sara Doty, County Auditor