



Classified/Legals

Thursday,
April 2, 2026

West Branch Times

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Legal Notice

THE IOWA DISTRICT COURT
FOR CEDAR COUNTY
IN THE MATTER OF
THE ESTATE OF
MARVIN W. BRICK, Deceased
CASE NO. ESPR 019957
NOTICE OF PROBATE OF WILL, OF
APPOINTMENT OF EXECUTORS,
AND NOTICE TO CREDITORS
To All Persons Interested in the Estate of
MARVIN W. BRICK, Deceased, who died on
or about February 26, 2026:

You are hereby notified that on March 26, 2026, the Last Will and Testament of MARVIN W. BRICK, deceased, bearing date of October 27, 2003, was admitted to probate in the above named court and that Luann Miles has been appointed Executors of the estate. Any action to set aside the will must be brought in the district court of said county within the later to occur of four months from the date of the second publication of this notice or one month from the date of mailing of this notice to all heirs of the decedent and devisees under the will whose identities are reasonably ascertainable, or thereafter be forever barred.

Notice is further given that all persons indebted to the estate are requested to make immediate payment to the undersigned, and creditors having claims against the estate shall file them with the clerk of the above named district court, as provided by law, duly authenticated, for allowance, and unless so filed by the later to occur of four months from the date of the second publication of this notice or one month from the date of mailing of this notice (unless otherwise allowed or paid) a claim is thereafter forever barred.

Dated March 26, 2026.
Luann Miles
1467 Lauren Court NE
Solon, IA 52333

Katie Reidy Abel, ICIS#: AT0013275
Attorney for Executors
Beine & Abel Law Firm, PLC
419 Cedar Street
PO Box 270
Tipton, IA 52772

Date of second publication:
April 9, 2026
(Date to be inserted by publisher)
WBT 13-14

Cedar county claim

- 3/12/2026
- General Basic Fund
- 30.00-Access Systems-copies
- 3974.76-Advanced Correctional-medical
- 175.11-Adventure Lighting-bulbs
- 181.64-Alliant Energy-elec
- 782.14-Amazon Capital Services-IBM tape
- 1047.34-AT&T Mobility-phone
- 1901.30-Aureon Alliance Connect, LLC-phone
- 31.26-McKenna Benischek-fuel
- 138.10-Bob Barker Company-inmate
- 364.00-CE Solutions VGM Group Inc.-contract
- 4137.00-Cedar County Treasurer-prop tax
- 12236.29-City of Tipton-Elec
- 496.00-CLIA Laboratory Program-CLIA Cert
- 1318.30-Conservative Publishing-subscrip
- 11343.12-Consolidated Management Co-meals
- 405.31-Copy Systems-copies
- 180.00-D&R Pest Control-spray
- 91.00-Jill Dankert-transcript
- 367.30-Mike Dauber-ME
- 117.32-Diamond Drugs, Inc-meds
- 151.80-Deana Drumbarger-mil
- 367.00-Eastern IA Light&Power-ele
- 581.03-Galls Inc-clothing
- 300.00-Glock Professional Inc-training
- 365.96-Hale Printing-decals
- 5.83-Ashley Hansing-mil
- 175.00-Heartland Shredding Inc-shred
- 224.00-Iowa Assoc Of Naturalists-training
- 200.00-Iowa County Recorders Assoc-registration
- 248.80-Iowa Prison Industries-signs
- 250.00-ISACA TREASURER-isaca dues
- 136.37-Thiesen's-tordon
- 220.00-Klay Johnson-removal
- 69.00-Martin Bros Dist Co Inc-supplies
- 1500.00-Brian McMillin Neapolitan Labs-Elec website
- 80.00-Betsy Nebergall-clerk
- 100.00-Niles Chiropractic, Inc-drug scn
- 32.72-O'Reilly Automotive, Inc-relay
- 791.54-O'Rourke Motors Inc-door latch
- 54.29-ODP Business Solutions, LLC-envelope
- 100.00-Oveson Refuse & Recycling LLC-dumpster
- 3199.22-Reserve Account-auditor
- 1009.59-Pitney Bowes Financial-lease
- 60.00-Thomas Probst-mtgs
- 534.90-Progressive Rehabilitation-prework
- 60.00-Bryan Regennitter-mtgs
- 75.17-Ron Alpen Ford, Inc-oil chg
- 496.56-Schumacher Elevator-maint
- 881.16-Secondary Road Fund-fuel
- 60.00-Cory Simpson-mtgs
- 9.02-Emily Smith-mil
- 714.00-State Hygienic Laboratory Univ-

- sampling
- 185.50-Sarah Subbert-supplies
- 30.00-Uniform Den Inc-uniform
- 45.62-US Cellular-phone
- 151.26-Vestis-mats/mops
- 4286.60-VISA/Bankers Bank-training
- 119.35-Elizabeth Voss-mil
- 1270.30-West Branch Times-legal
- 49.72-Wex Bank-fuel
- 106.80-Stanford E. Woode Woode's-tow
- 100.00-Sara Yoder-mtgs
- General Supplemental Fund
- 100.00-Fremont Lodge No 616-Nov/June
- 110.25-Matt Parrott/Storey Kenworthy-envelopes
- 105.82-Reserve Account-election
- 425.00-SEAT Treasurer-seat III
- 7351.57-S.I.A.D.S.A. Lee/Lucas-Other
- 5740.96-St Lukes Hospital-inpatient
- Rural Services Basic Fund
- 19.45-Aureon Alliance Connect, LLC-phone
- 25.90-Conservative Publishing-legal
- 715.00-Graybill Electronics Inc dba-power unit
- 130.64-H & H Auto-antifreeze
- 117.69-Hermesen Automotive LLC-oil chg
- 200.00-Motorola Solutions-part
- 18.78-Student Publications, Inc Moun-legal
- 147.49-Reserve Account-EZ
- 3324.12-Secondary Road Fund-fuel
- 45.62-US Cellular-phone
- 200.69-VISA/Bankers Bank-strip
- 3241.20-Waste Management of Iowa-20 yrd
- EMS-Essential Srv(Ambulance)
- 185.38-AT&T Mobility-phone
- 1175.00-Delta Development Team-monitoring
- 1388.88-Heiman Inc-coat/pants
- 66.89-Secondary Road Fund-fuel
- 702.94-VISA/Bankers Bank-OnStar
- 850.00-Zoll Medical Corporation World-dfb pads
- Secondary Road Fund
- 2655.82-Advantage FS, Inc-Diesel-Clarence
- 749.33-Alliant Energy-Utilities- Mechanics
- 243.66-Altorfer Inc-Parts
- 18.10-Aureon Alliance Connect, LLC-Phone
- 600.00-Bow Tie Automotive-Outside services
- 120.07-Brand New Engines-Brush cutting
- 10461.00-Calhoun-Burns & Assoc.-Outside Engineering
- 5090.88-Cedar County COOP-Gasoline
- 20.64-Cedar County Health Fund Empl-Insurance Premiums
- 92.00-Mitch Chapman-Safety clothing
- 85.08-City of Bennett-TOJ
- 73.95-City of Mechanicsville-Utilities
- 6701.91-City of Tipton-Utilities-54 Lemon
- 372.50-CJ Cooper & Assoc-Safety testing
- 117.97-Clarence Telephone Company-Phone
- 17.50-Conservative Publishing-SWD public notice 20
- 1564.16-Diamond Mowers-Parts
- 84.94-Dultmeier Sales-Parts
- 679.15-Finkbinder Equipment Co-Parts
- 350.00-Iowa Dep of Natural Resources-Land L-202401-73-16
- 215.85-Thiesen's-Sundry
- 106.00-Lawson Products Inc-Shop tools
- 2205.00-Michel Edward Foulks DBA Miche-Brush Cutting
- 707.43-Genuine Parts Company Inc NAPA-Batteries
- 43.00-Niles Chiropractic, Inc-Safety testing
- 397.00-PSK, LLC dba/Overhead Door-Door repair- Mechani
- 89.36-Phelps the Uniform Specialists-Sundry
- 66.15-Reserve Account-Postage
- 71.25-Ron Alpen Ford, Inc-Parts
- 75.68-Sadler Power Train, Inc-Parts
- 86.90-T Mobile-Phone
- 2010.00-Toby Thurston-Brush Cutting
- 100.00-Toby Thurston-Safety shoes
- 844.50-Van Diest Supply Company-Herbicides
- 3827.62-VISA/Bankers Bank-Duplicate check
- 165.90-Wending Quarries Inc-Rock
- 450.00-Werling Abstract Company, Inc-Land BROS-CO16(124)-Transfer Station Fund
- 1080.51-Alliant Energy-elec
- 650.85-Cintas Corporation-towels
- 5.00-Clarence Telephone Company-email
- 5203.58-Clinton County Waste Agency-hazmat
- 1300.00-HLW Engineering Group-permit
- 4220.98-Jim Hawk Truck Trailers-Dav-tarp repair
- 91.48-Thiesen's-chuck
- 40.00-Brett Moeller-fuel
- 43.00-Niles Chiropractic, Inc-drug test
- 40.80-Reserve Account-Solid Waste
- 20741.07-Quad Cities Landfill Millennium-landfill
- 430.00-Safety-Kleen Systems, Inc.-waste
- 90.00-Secondary Road Fund-drug testing
- 390.03-Tipton Electric Motors, Inc-impact
- 109.20-Wex Bank-DEF
- Local Govt Opioid Abatement
- 12.99-Amazon Capital Services-pouches
- Cedar Co Health Fund
- 2188.25-Benefits, Inc.-mthly
- 17133.21-CEDAR COUNTY TREASURER ACH MED-self funded med
- Conservation Trust Fund
- 42.13-VISA/Bankers Bank-Supplies
- 600.00-Nick Brock-taxidermy

Reserve Officer Fund
150.00-Iowa Law Enforcement Academy-MMPI
1889.50-Lightning X Products, Inc-gear bags
896.91-Uniform Den Inc-uniforms
Early Childhood Ia-Cedar/Jones

590.00-Bennett Comm. School-scholarship
500.00-Durant Community Schools-scholarships
6511.33-Grant Wood AEA-CART
554.43-Sherri R. Hunt-mil
2647.32-Jones County Auditor-salary

800.00-Little Panther Preschool-Scholarships
4000.41-Lutheran Services in Iowa-PAT-LSI
250.00-North Cedar CSD Lowden-scholarship
50.00-North Cedar CSD Mechanicsville-

scholarship
75.00-Sacred Heart Preschool-Scholarships
183.33-St. Patrick's Preschool-

SEE LEGALS, P7

NOTICE OF PUBLIC HEARING Proposed WEST BRANCH School Budget Summary Fiscal Year 2026 - 2027

| Location of Public Hearing: Hoover Elementary Library | Date of Hearing: 04/13/2026 | Time of Hearing: 05:30 PM | | |
|---|-----------------------------|---------------------------|-------------|-------------------|
| The Board of Directors will conduct a public hearing on the proposed 26/27 school budget at the above noted location and time. At the 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 the revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request. | | | | |
| | Budget 2027 | Re-est. 2026 | Actual 2025 | Avg % 25-27 |
| Taxes Levied on Property | 1 | 7,714,942 | 7,263,500 | 6,975,684 % 5.2 |
| Utility Replacement Excise Tax | 2 | 79,730 | 77,395 | 73,278 % 4.3 |
| Income Surtaxes | 3 | 116,852 | 129,010 | 120,386 % -1.5 |
| Tuition/Transportation Received | 4 | 1,153,565 | 1,150,455 | 1,123,730 |
| Earnings on Investments | 5 | 100,370 | 102,192 | 100,779 |
| Nutrition Program Sales | 6 | 190,722 | 188,282 | 185,879 |
| Student Activities and Sales | 7 | 575,804 | 575,754 | 575,184 |
| Other Revenues from Local Sources | 8 | 924,731 | 923,931 | 923,724 |
| Revenue from Intermediary Sources | 9 | 0 | 0 | 0 |
| State Foundation Aid | 10 | 6,031,168 | 5,726,322 | 5,386,449 |
| Instructional Support State Aid | 11 | 18,351 | 0 | 0 |
| Other State Sources | 12 | 1,054,943 | 1,071,625 | 1,054,557 |
| Two Tier Assessment Limitation Replacement | 13 | 189,723 | 189,723 | 106,155 |
| Title I Grants | 14 | 57,315 | 57,315 | 57,315 |
| IDEA and Other Federal Sources | 15 | 254,941 | 253,059 | 250,250 |
| Total Revenues | 16 | 18,463,157 | 17,708,563 | 16,933,370 |
| General Long-Term Debt Proceeds | 17 | 0 | 0 | 3,505,152 |
| Transfers In | 18 | 814,280 | 802,246 | 790,390 |
| Proceeds of Fixed Asset Dispositions | 19 | 0 | 0 | 0 |
| Special Items/Upward Adjustments | 20 | 0 | 0 | 0 |
| Total Revenues & Other Sources | 21 | 19,277,437 | 18,510,809 | 21,228,912 |
| Beginning Fund Balance | 22 | 2,511,951 | 4,438,533 | 3,393,837 |
| Total Resources | 23 | 21,789,388 | 22,949,342 | 24,622,749 |
| *Instruction | 24 | 10,194,195 | 9,250,072 | 9,111,910 % 5.8 |
| Student Support Services | 25 | 660,486 | 360,486 | 355,069 |
| Instructional Staff Support Services | 26 | 880,122 | 647,905 | 637,858 |
| General Administration | 27 | 693,776 | 493,776 | 485,720 |
| School Administration | 28 | 774,246 | 674,586 | 659,411 |
| Business & Central Administration | 29 | 358,824 | 257,234 | 251,752 |
| Plant Operation and Maintenance | 30 | 1,567,242 | 1,457,242 | 1,433,100 |
| Student Transportation | 31 | 824,821 | 626,797 | 615,336 |
| *Total Support Services (lines 25-31) | 31A | 5,759,517 | 4,518,026 | 4,438,246 % 13.9 |
| *Noninstructional Programs | 32 | 1,561,006 | 1,394,039 | 1,387,175 % 6.1 |
| Facilities Acquisition and Construction | 33 | 1,056,892 | 2,021,651 | 1,984,527 |
| Debt Service (Principal, interest, fiscal charges) | 34 | 2,217,872 | 2,185,096 | 2,152,804 |
| AEA Support - Direct to AEA | 35 | 316,104 | 266,261 | 319,164 |
| *Total Other Expenditures (lines 33-35) | 35A | 3,590,868 | 4,473,008 | 4,456,495 % -10.2 |
| Total Expenditures | 36 | 21,105,586 | 19,635,145 | 19,393,826 |
| Transfers Out | 37 | 655,212 | 802,246 | 790,390 |
| Other Uses | 38 | 0 | 0 | 0 |
| Total Expenditures, Transfers Out & Other Uses | 39 | 21,760,798 | 20,437,391 | 20,184,216 |
| Ending Fund Balance | 40 | 28,590 | 2,511,951 | 4,438,533 |
| Total Requirements | 41 | 21,789,388 | 22,949,342 | 24,622,749 |
| Proposed Property Tax Rate (per \$1,000 taxable valuation) | | 15.50000 | | |

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

County Name: CEDAR COUNTY County Number: 16

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
Meeting Date: 4/14/2026 Meeting Time: 09:00 AM Meeting Location: Board of Supervisor Room - 1st floor of courthouse
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 County Auditor. A copy of the supporting detail will be furnished upon request. County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available) WWW.CEDARCOUNTY.IOWA.GOV County Telephone Number (563) 886-6413

| | Budget 2026/2027 | Re-Est 2025/2026 | Actual 2024/2025 | AVG Annual % CHG |
|--|------------------|------------------|------------------|------------------|
| REVENUES & OTHER FINANCING SOURCES | | | | |
| Taxes Levied on Property | 1 | 12,573,543 | 12,320,021 | 11,642,179 3.92 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | 0 | 0 | 0 |
| Less: Credits to Taxpayers | 3 | 439,966 | 451,591 | 442,368 |
| Net Current Property Taxes | 4 | 12,133,577 | 11,868,430 | 11,199,811 |
| Delinquent Property Tax Revenue | 5 | 200 | 300 | 10,572 |
| Penalties, Interest & Costs on Taxes | 6 | 0 | 22,300 | 57,662 |
| Other County Taxes/TIF Tax Revenues | 7 | 1,416,264 | 1,467,539 | 1,391,046 0.90 |
| Intergovernmental | 8 | 7,979,385 | 7,236,970 | 6,817,417 |
| Licenses & Permits | 9 | 75,700 | 75,769 | 83,178 |
| Charges for Service | 10 | 1,522,850 | 1,424,884 | 1,461,385 |
| Use of Money & Property | 11 | 229,156 | 203,887 | 414,095 |
| Miscellaneous | 12 | 370,428 | 155,937 | 391,051 |
| Subtotal Revenues | 13 | 23,727,560 | 22,456,016 | 21,826,217 |
| Other Financing Sources: | | | | |
| General Long-Term Debt Proceeds | 14 | 0 | 0 | 0 |
| Operating Transfers In | 15 | 2,884,689 | 2,882,998 | 2,883,066 |
| Proceeds of Fixed Asset Sales | 16 | 105,000 | 29,000 | 71,464 |
| Total Revenues & Other Sources | 17 | 26,717,249 | 25,368,014 | 24,780,747 |
| EXPENDITURES & OTHER FINANCING USES | | | | |
| Operating: | | | | |
| Public Safety and Legal Services | 18 | 8,837,414 | 7,216,604 | 5,786,149 23.59 |
| Physical Health and Social Services | 19 | 1,913,843 | 1,969,562 | 1,669,731 7.06 |
| County Environment and Education | 21 | 1,960,863 | 2,320,980 | 2,232,532 -6.28 |
| Roads & Transportation | 22 | 8,262,000 | 7,911,577 | 8,343,398 -0.49 |
| Government Services to Residents | 23 | 702,823 | 716,564 | 638,090 4.95 |
| Administration | 24 | 2,092,033 | 2,156,870 | 2,482,012 -8.19 |
| Nonprogram Current | 25 | 8,400 | 8,274 | 7,518 5.70 |
| Debt Service | 26 | 720,505 | 721,805 | 720,981 -0.03 |
| Capital Projects | 27 | 2,490,000 | 1,929,982 | 402,123 148.84 |
| Subtotal Expenditures | 28 | 26,987,881 | 24,952,218 | 22,282,534 |
| Other Financing Uses: | | | | |
| Operating Transfers Out | 29 | 2,884,689 | 2,882,998 | 2,883,066 |
| Refunded Debt/Payments to Escrow | 30 | 0 | 0 | 0 |
| Total Expenditures & Other Uses | 31 | 29,872,570 | 27,835,216 | 25,165,600 |
| Excess of Revenues & Other Sources over (under) Expenditures & Other Uses | 32 | -3,155,321 | -2,467,202 | -384,853 |
| Beginning Fund Balance - July 1, | 33 | 7,598,391 | 10,065,593 | 10,450,446 |
| Increase (Decrease) in Reserves (GAAP Budgeting) | 34 | 0 | 0 | 0 |
| Fund Balance - Nonspendable | 35 | 0 | 0 | 0 |
| Fund Balance - Restricted | 36 | 3,350,058 | 5,579,325 | 6,618,288 |
| Fund Balance - Committed | 37 | 0 | 0 | 0 |
| Fund Balance - Assigned | 38 | 30,000 | 0 | 0 |
| Fund Balance - Unassigned | 39 | 1,063,012 | 2,019,066 | 3,447,305 |
| Total Ending Fund Balance - June 30, | 40 | 4,443,070 | 7,598,391 | 10,065,593 |

| Proposed property taxation by type: | Proposed tax rates per \$1,000 taxable valuation: |
|--|---|
| Countywide Levies*: | 9,771,196 |
| Rural Only Levies*: | 2,802,347 |
| Special District Levies*: | 0 |
| TIF Tax Revenues: | 0 |
| Utility Replacement Excise Tax: | 101,060 |
| Urban Areas: | 6.11636 |
| Rural Areas: | 8.86146 |
| Any special district tax rates not included. | |

Explanation of any significant items in the budget or additional virtual meeting information:

MAIN STREET PLACE

Accepting Names for Waiting List
Applicant must be 62 years or older or disabled of any age
Equal Housing Opportunity / Accessible
Contact:
Melanie Hauptert
319-541-2900

FARMLAND FOR SALE

MUSCATINE CO. - 80.15 Acres located 6 miles NE of Muscatine, off US-61. Well-maintained pasture ideal for cow/calf or cattle operation. **\$\$\$7,200/acre.**

SCOTT CO. - PRICE REDUCED! 55.18 Acres in Davenport along I-280. 45.09 crop acres with an 80.20 CSR2. **\$19,500 \$16,500/acre.**

DEVELOPMENT LAND

CEDAR CO. - 5.44 Acres in city limits on hard-surfaced roads, SE side of Lowden. A timbered lot near access to utilities with existing garage. **\$239,000.00**

JOHNSON CO. - 115.21 Acres, just north of Iowa City on Hwy 1. 86.80 Crop acres with 59.10 CSR2. Zoned for residential development. **\$29,500/acre.**

RESIDENTIAL LOT FOR SALE

CEDAR CO. - A 1.49-acre lot located 3 miles south of West Branch, close to the Village of Downey. **71 330th St., West Branch \$119,500.00**

Hertz Real Estate Services
Mt. Vernon, IA
319.895.8858
All Acres are 'More or Less' unless noted
www.Hertz.ag
Also Offering Professional Farm Management & Appraisal

Pushback

From Page 1

For a home assessed at \$250,000, that comes to another \$120 per year.

In a memo to the board, the superintendent noted that the district will see increases to its management and cash levies “due to increased costs in property/casualty insurance along with significant increases in special education costs not funded by the state.”

The school district proposes increasing the management levy from about \$559,800 to \$582,000, which is about \$22,200 higher, amounting to a 3.97-percent increase.

Jimmerson said that the school’s property and casualty insurance alone increased by nearly 35 percent in the past three years.

The administration would like to increase the General Fund, which includes the cash reserve levy, from \$4.27 million to \$4.68 million. That \$405,200 increase is about 9.48 percent higher than the current property tax levy.

The superintendent said the cost of providing special education also increased significantly.

“We had over a \$300,000 increase just last year alone,” he told the board.

Earlier this year, Jimmerson warned the board that the legislature’s Supplemental State Aid increase of 2 percent would not meet budget needs. At two board meetings, he asked the board and the public to call elected officials to advocate for a 4-per-

cent increase.

“Due to the continued inadequate SSA funding — the rubber has kind of hit the road as far as the issues that we’re starting to encounter,” he said.

The superintendent said the district’s solvency ratio — the amount of cash on hand compared to the total budget — dropped from 16 percent to 6 percent in three years.

The Iowa Association of School Boards recommends 7 to 17 percent; the Iowa School Finance Information Services recommends 5 to 15 percent. Jimmerson said “best practice” is 10 to 15 percent.

“So, if you do have some issues — declining enrollment or something — you maintain and try to figure out ... expenditures,” he said.

“We do take taxes very seriously, and this would be the first time that we raised taxes that haven’t been part of a bond referendum in my eight years,” Jimmerson said, crediting the school board for that.

‘Something we just can’t sustain’

He said the school district decreased the tax rate from \$15.35 in 2019 to \$15, and we’ve maintained that over the last three or four years.

“But this is something we just can’t sustain,” the superintendent said. “Otherwise, we’re going to run out of cash, plain and simple.”

Board member Keith Schultes raised concerns about the proposed tax rate increase.

“I just look at the math in what’s in front of us. I have a hard time — I’ve talked to Marty many times, and he’s walked me through it — it’s just hard for me. Being a business person, we’ve got to look at everything, ... and I’m worried about the what-ifs with how we are supposed to be funded and the rules we have to follow.”

He said both expenses and revenues “don’t look good.”

“It all kicks back on the taxpayer,” Schultes said. “How much longer before the next time? ... I’m just not comfortable with it.”

The board member said he is mostly concerned with the district’s expenses, and signaled he may vote against the proposal.

“I’m just not for this right now,” Schultes said.

Jimmerson noted that West Branch splits the cost of some of its employees with other districts. For example, last May the school district signed a deal with Lone Tree to share West Branch’s transportation director and mechanic. And, in February, the district approved sharing Business Manager Angie Klinkkammer; Lone Tree approved its end of the agreement last week.

The superintendent said West Branch also joins consortia and other cooperative purchasing pools to save money through bulk pricing.

“I think, you as a board have done a great job of trying to give raises to staff without breaking the bank, but we’ve just hit that point where we have the authority (to spend more), but we’re

starting to lack the cash,” he said.

Board President Amanda Whaley said she feels the district “has been really good” with its finances.

“We watch what we do. We don’t go above and beyond what (we) normally (spend),” she said. “I feel like this is understandable with the percentage that we got for an increase from the state. They could’ve given us 4 (percent), they gave us 2 (percent). When you see that, they’re putting it back on (us). And we’re not the only district. We’re actually better than some districts, because we have had an increase in enrollment.”

Enrollment is the main driver behind the amount of state aid each school district receives.

“All the public schools didn’t get the percentage they needed,” Whaley added. “That’s why I understand the need.”

Board member Pete Swisher, who joined the meeting by phone, said he appreciates the leadership efforts to ensure that staff salaries complement their workloads.

“I feel like this last year we’ve seen cost increases regularly,” he said. “Everything’s always more expensive. I don’t know how we balance going forward without some kind of increase.”

Raise taxes or cut staff, programs?

Jimmerson said cutting expenditures comes down to cutting staff.

“That’s really what it comes down to because that’s over 80 percent of what our

general fund dollars are, and I just don’t think we want to do that,” he said. “Or we have to cut programming, ... and all of a sudden we’re not supporting all of our students. That’s why I said we’re highly mindful — it’s not fun to propose something like this, because we understand it impacts everybody. That’s the unfortunate piece of this.”

Whaley agreed, saying the levy reflects the “cost of educating all children,” including special education pupils.

During the public comment portion of the meeting, farmer and former baseball coach Brian Espensen said he opposes new taxes.

“They’re becoming onerous on some of us,” he said, referring specifically to property taxes. “They’re a major expense.”

He said he understands cost increases because of his family business.

“And I have no way of generating additional income to cover this cost, so I have to make do,” he said. “If I have to cut things or not buy things or not do things, that’s what I do. I appreciate that the school district may be in a financial bind. I hear, every year, that the state only gives 2 percent and we need 4. I get it. But if you get 2 percent, you get 2 percent. ... I think the school district needs to make do with what you have.”

Espensen said he believes the school district could do that, “but I think you have to want it.”

An unidentified man stood up next, pointing to the additional \$450,000 levy request and asking for a breakdown.

Jimmerson said insurance costs increased between \$90,000 and \$100,000, while special education rose from \$437,000 to about \$750,000.

“We’ve had to increase staff to meet the needs of the student (Individualized Educational Programs). By law, we have to ensure it,” he said. “We also have to follow our district service delivery plan, which talks about (how) each staff member can only have so many students on their roster before we have to look to add (staff).”

The man noted that West Branch saw several apartments built in recent years, asking how that affects income, especially when some were built under Tax Increment Financing agreements with the City of West Branch.

The superintendent said that would affect the Physical Plant and Equipment Levy, which Jimmerson noted is separate from the general fund.

The property tax levy proposal shows the Voted PPEL levy increasing 1.19 percent from \$541,400 to \$547,900, while the board-approved PPEL would increase 1.82 percent from \$164,800 to \$167,800.

The man asked if the need for increasing funding for special education was “coming from within the district or is it some open enrollment?”

“It’s a mixture of both,” Jimmerson said.

He said the district no longer allows open-enrolling into the district for special education pupils.

“We don’t have the capacity because we have families we need to (serve) within our district,” he said.

LEGALS

From Page 6

Scholarships 6567-81-Young Parents Network-PAT-YPN
Jnt Disaster Serv.Fund 211.17-AT&T Mobility-phone
782-30-City of Tipton-uti
97.20-Conservative Publishing-legal
1481.10-All Star Turf-snow
52.33-Secondary Road Fund-fuel
7.02-Verizon-river gauge
26.70-VISA/Bankers Bank-supplies
129.60-West Branch Times-legal
E911
188.57-Clarence Telephone Company-data
21.00-F&B Communications-data
35.04-CenturyLink Lumen-data
253.00-Mechanicsville Telephone-data
3.70-Reserve Account-E911
1658.35-VISA/Bankers Bank-uti
Assessor
18.20-Aureon Alliance Connect, LLC-phone
228.69-Forestry Suppliers-tape wheel
538.77-Reserve Account-Assessor
17.55-Secondary Road Fund-fuel
212494.18--Grand Total
WBT 13

Cedar county board

BOARD PROCEEDINGS
(FOLLOWING IS A SYNOPSIS OF MINUTES.FULL TEXT OF DAY'S MINUTES ARE AVAILABLE FOR INSPECTION AT AUDITOR'S OFFICE OR ON OUR WEBSITE--WWW.CEDARCOUNTY.IOWA.GOV)
TIPTON, IOWA
March 17, 2026
Cedar County Board of Supervisors met in regular session at 8:30 a.m. March 17, 2026 with following members present: Bixler, Barnhart, Gaul, Kaufmann, and Chairperson Bell. Minutes reported by Deputy Auditor Hamdorf. Members of public were also present.
Board viewed correspondence from various agencies.
Manure Management Annual Updates submitted.
It noted following Handwritten Disbursement issued on 3/13/2026 to Cedar County Treasurer for Benefits, Inc. for an electronic deposit: #445287 for \$10,794.57-self funded medical claims.
Moved by Bixler seconded by Barnhart to approve agenda.
Ayes: All
Chairperson Bell addressed public for comments. There were none.
Moved by Barnhart seconded by Gaul to approve Board Minutes of March 10, 2026.
Ayes: All
Abstain: Bixler
Moved by Gaul seconded by Barnhart to approve Claim Disbursements #445132 - #445286 paid on 3/12/2026.
Ayes: All
Board reported on Outreach/Committee Meetings they attended.
Moved by Kaufmann seconded by Bell to approve Home Base Iowa application for Heather Bryant for \$1,000 Cedar County Veterans Live Incentive.
Ayes: All
Moved by Barnhart seconded by Kaufmann to approve a handbook change for Overtime-Jailers (FLSA Section 7(k) Work Period).
Ayes: All
Moved by Kaufmann seconded by Bixler to approve and authorize Chairperson Bell to sign proclamation recognizing April as Sexual Assault Awareness Month.
Ayes: All
Mae Hingten, ECIA Executive Director met with Board to discuss ECIA Council and CCEDCO representation. Public Health Director Wagaman informed Board she is working with ECIA on an Elevated Blood Lead (EBL) inspector for Cedar County. Consensus of Board is to have Hingten send a memo to Board once representatives have been selected for approval.
Moved by Gaul seconded by Bixler to approve 28E for EMS transportation agreements and allow Board to sign once representatives have signed for each Agency.
Ayes: All
Moved by Bixler seconded by Kaufmann to approve EMS standard operation guideline policies subject to Heartland

Insurance approval:
Ayes: All
Moved by Bixler seconded by Barnhart to adjourn at 10:15 a.m., to March 24, 2026.
Ayes: All

Jon Bell, Chairperson
Nicki Welch, Auditor
WBT 13

Legal Notice

March 24, 2026
LEGAL NOTICE
PUBLIC NOTICE is hereby given that the Cedar County Board of Supervisors will be conducting a Public Hearing on Tuesday, April 7 and 14, 2026, at 10 a.m., in the Board Meeting Room of the Courthouse, Tipton, Iowa.
At this time, the Board will consider the following petition:
1. James and Judy Petersen, 401 240th St., West Branch IA, (Owners) - Requesting a change in zoning from A-1 Agricultural District to R-1 Suburban Residential for the purpose of allowing construction of a single-family dwelling on property located in the NW ¼, SW ¼, SW ¼, except Parcel “G” Section 5, T-80N, R-4W, in Gower Township. Said petition is to rezone 1.73 acres of a proposed 7.29 acre tract.
PUBLIC NOTICE is hereby given that the Cedar County Board of Supervisors will be conducting a Public Hearing on Tuesday, April 7 and 14, 2026, at 10:15 a.m., in the Board Meeting Room of the Courthouse, Tipton, Iowa.
At this time, the Board will consider the following petition:
2. Jeffery and Joanna Reichert, 876 247th St., Tipton, IA (Owners) and Matthew and Justine Wagaman, 1159 330th St., Moscow, IA (Buyers) - Requesting a change in zoning from A-1 Agricultural District to R-1 Suburban Residential for the purpose of constructing a single family dwelling on property described as Parcel G, located in the SW ¼, SW ¼, Section 16, T-80N, R-3W, in Center West Township. Said petition is to rezone 3.3 acres of a 23.12 acre tract.
At said Public Hearing, any person present, and so wishing, will be given the opportunity to be heard. However, the Board does request, but does not require, that any person who speaks also provide a short-written summary or outline of the statement they give to be placed on file. Time will be allowed during the hearing for a person to prepare such documentation, if time is needed. Any person wishing a statement read into the hearing for them may file same with the Cedar County Auditor prior to the time of the hearing.

Nicki Welch
Cedar County Auditor
WBT 13

Legal Notice

IN THE IOWA DISTRICT COURT
FOR CEDAR COUNTY
IN THE MATTER OF
THE ESTATE OF
RUTH AUDREY KOFOED A/K/A
AUDREY R. KOFOED,
Deceased.
PROBATE NO. ESPR 019953
NOTICE OF PROBATE OF WILL, OF APPOINTMENT OF EXECUTOR, AND NOTICE TO CREDITORS
To All Persons Interested in the Estate of Ruth Audrey Kofoed a/k/a Audrey R. Kofoed, Deceased, who died on or about January 7, 2026:
You are hereby notified that on March 18, 2026, the last will and testament of Audrey R. Kofoed, deceased, bearing date of July 3, 2013 was admitted to probate in the above-named court and that Chris J. Kofoed was appointed Executor of the estate. Any action to set aside the will must be brought in the district court of said county within the later to occur of four months from the date of the second publication of this notice or one month from the date of mailing of this notice to all heirs of the decedent and devisees under the will whose identities are reasonably ascertainable, or thereafter be forever barred.
Notice is further given that all persons indebted to the estate are requested to make immediate payment to the undersigned, and creditors having claims against the estate shall file them with the clerk of the above named district court, as provided by law, duly authenticated, for allowance, and unless so filed

by the later to occur of four months from the date of the second publication of this notice or one month from the date of mailing of this notice (unless otherwise allowed or paid) a claim is thereafter forever barred.

Dated: March 18, 2026
ESTATE OF RUTH AUDREY KOFOED
A/K/A AUDREY R. KOFOED
/s/ Chris J. Kofoed
Chris J. Kofoed, Executor
202 Ridge View Drive
West Branch, IA 52358
Michael W. Kennedy, ICIS PIN No: AT004193
Attorney for Executor
Kennedy Law Firm PC
P. O. Box 2000, Iowa City, IA 52244-2000
Date of second publication:
April 2, 2026
19917/2026-03-06 Notice of Probate of Will
WBT 12-13

West Branch school board

Special Board Meeting
03/25/2026 05:30 PM
Hoover Elementary Library
148 N. Oliphant St.
West Branch, IA 52358
MEETING MINUTES
Attendance
Voting Members
Mrs. Amanda Whaley, Board President
Mrs. Julie Sexton, Board Member
Mr. Keith Schultes, Board Member
Mr. Pete Swisher, Board Member – via zoom
Non Voting Members
Dr. Marty Jimmerson, Superintendent
Angie Klinkkammer, School Business Official/Board Secretary
Gregory Norfleet, Brian Espensen and Michael Bayer
1. Call to Order/Property Tax Hearing FY2027
Board President Whaley called the meeting to order at 5:30 p.m.
2. Vision, Mission & Destination Statements
Board Member Schultes read the statements.
3. Approval of Agenda
Motion to approve the agenda.
Motion made by: Mr. Keith Schultes
Motion seconded by: Mrs. Julie Sexton
Voting: Unanimously Approved
A. Proposed Property Tax Levy
The district’s management and cash levies increased due to increased costs in property/casualty insurance along with significant increases in special education costs not funded by the state. Due to the continued inadequate SSA funding and increased special education and property/casualty insurance costs, the district is proposing a tax rate of \$15.50. The district takes raising taxes very seriously and it is something we’ve tried not to do over the last 8 years. This is the first tax increase the district has recommended since the GO Bond in 2019. The district has actually lowered tax rates from 2019 to last year by \$.35, but can no longer sustain that rate to support our management and cash levies.
Board Member Schultes addressed the property tax increase the district is proposing. He stated he has a hard time with expenses and revenues. He worries about the what ifs and how the District is funded. He stated he is not comfortable with it yet and struggling with the whole funding aspect and expenses as the main driver.
Board President Whaley said she feels like the District really watches what we do. We don’t go above and beyond. With the percentage from the state, you see that they are putting it back on the taxpayer. We are lucky we have had an increase in enrollment. Our increase is not as significant as some of the other districts and she understands the need.
Board Member Sexton asked Dr. Jimmerson about where the solvency ratio should be and he responded with 10 to 15 percent. He said the District will struggle to keep an adequate amount of cash without an increase.
Board Member Swisher commented that everything is always more expensive and we have always tried to watch our expenses closely. He worries about the work load of the sharing position employees that we have now to try and decrease costs.

Lastly Board President Whaley said we have had an increase in special education expenses and overall an increase in educating all children.

B. Public/Board Comments
Community member Brian Espensen addressed the Board stating he is not in favor of any new taxes. He is aware of cost increases with no way to generate additional income. He feels the District should have to cut costs and feels like the school needs to make due with what they have. Lastly he said he appreciates all the work the District does and appreciated the opportunity to speak to the Board.
Michael Bayer, community member, also addressed the Board and asked what the cause of the increase in taxes was from. Dr. Jimmerson responded from insurance increases and special education cost increases. Mr. Bayer was also thankful for the Board for the opportunity to address them.

C. Adjournment
Motion to adjourn at 5:43 p.m.
Motion made by: Mrs. Julie Sexton
Motion seconded by: Mr. Keith Schultes
Voting: Unanimously Approved
4. Call to order Special Board Meeting
Board President Whaley called the meeting to order at 5:43 p.m.
5. E-Rate Vendor Bids for Switches, Wireless Access Points, Wireless Controller, and Uninterruptible Power Supply (Batteries), Managed Internet Broadband Services and Cabling
Motion to approve the bid from CEC for switches, wireless access points, wireless controller and uninterruptible power supply batteries, broadband service and cabling.
Motion made by: Mr. Pete Swisher
Motion seconded by: Mr. Keith Schultes
Voting: Unanimously Approved
6. Adjournment
Motion to adjourn at 5:45 p.m.
Motion made by: Mr. Pete Swisher
Motion seconded by: Mr. Keith Schultes
Voting: Unanimously Approved
Chairperson

Secretary
WBT 13

For Sale

COLEMAN DUAL fuel power-house lantern for sale. Comes with newer mantels installed, only Coleman lantern fuel used in it. Call or text 563-212-0202. #4tf

Wanted

WANTED – JUNK appliances – will pick up. Farm steel, batteries and cars. 319-331-8122. #17tf

BUYING ALL Antiques: Fair Cash Prices for Antiques: Furniture, Signs, Toys, Crocks, Paintings, Documents, Oddities and Weird Stuff. 319.270.1251. #9tf

Storage For Rent

WEST BRANCH Mini Storage, 1264 East South Street, Tipton, 10 x 24 ft. stalls. Reasonable rates. 1-319-643-7150. #10tf

Notice

CLASSIFIED ADS must be paid for prior to running in the paper. #28tfnc

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