

RESOLUTION NO. 2026-07

RESOLUTION IMPLEMENTING TEMPORARY VACANCY REVIEW PROCEDURE FOR APPROVAL TO FILL POSITIONS UNDER IOWA CODE § 331.903

WHEREAS, the Board of Supervisors of Cass County, Iowa (the "Board") is vested with the authority to determine the number and salaries of deputies, assistants, and clerks employed by county elected officials, and approve such appointments pursuant to Iowa Code § 331.903(1); and

WHEREAS, the Board also possesses general county home rule and budgetary authority under Iowa Code §§ 331.301(1) and 331.434, including the power to manage and control county expenditures within available revenues; and

WHEREAS, as the County prepares to adopt the Fiscal Year 2027 budget, uncertainty exists regarding the potential fiscal impact of pending state tax legislation and its effect on County revenue projections; and

WHEREAS, in light of this uncertainty and in order to ensure prudent fiscal management and the continued delivery of essential public services within sustainable funding levels, the Board of Supervisors finds it necessary to implement a temporary review and approval process for vacant positions; and

WHEREAS, the Board recognizes the independent authority of county elected officials to manage the operation of their respective offices within their approved budgets, but also acknowledges its statutory duty to approve positions and salary levels before such positions are filled pursuant to § 331.903;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Cass County, Iowa, as follows:

1. Vacancy Review Requirement.

Effective immediately, whenever a vacancy occurs in a position in any county department or elected office, the department head or elected official shall submit a Request to Fill Vacancy form to the Board of Supervisors for review and approval prior to posting any vacancy.

2. Board Review and Action.

Upon receipt of a request to fill a vacancy, the Board shall evaluate the request in light of the County's financial condition, service levels, and statutory obligations. The Board may:

- Approve the backfill of the position;
- Defer or delay approval pending further budget review;
- Approve the backfill at a reduced number of hours or adjusted compensation level as necessary to maintain budgetary compliance; or
- Decline to approve backfilling the position.

3. Temporary Suspension of Automatic Approvals.

The Board temporarily suspends any prior practice or policy allowing for automatic replacement or backfilling of vacant positions without specific Board action.

4. Scope and Duration.

This vacancy review procedure applies to all county departments and offices subject to Board approval under Iowa Code § 331.903, including both appointed and elected offices. This resolution shall remain in effect until amended or rescinded by further action of the Board.

5. Finding of Necessity.

The Board hereby finds and declares that the implementation of this procedure is necessary due to significant uncertainty regarding the potential fiscal impact of pending state tax legislation under consideration by the Iowa Legislature. This action is taken to ensure prudent fiscal management and the continued operation of essential county services.

Roll Call Vote:

Aye Baier
Aye Pettinger
Aye Green
Aye Richter
Aye O'Brien

Resolution adopted this 03rd day of March, 2026.

Steve Baier

Steve Baier, Chairperson
Cass County Board of Supervisors

Kathy Somers

Kathy Somers
Cass County Auditor