

BOARD OF SUPERVISORS MEETING

Meeting Notice

Tama County Board of Supervisors

104 W. State St., Toledo, IA 52342

Mon., July 27, 2026

Meetings may also be available online for viewing and/or participating in by clicking the below link barring no power, internet, or equipment failure or other unforeseen circumstances. Meetings will still be held if there is no electronic availability.

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Agenda Schedule

**** Agenda is not printed in any particular order, only time specific items will be addressed at certain times**

8:30AM

Call to Order, Pledge of Allegiance

Approve agenda

Public comments-This time is set aside for public comments on County business topics. To be recognized raise your hand or stand. After recognition by the Chair, state your name and address. You may speak one time per issue. If the comment is for an item not on the agenda, please understand the Board of Supervisors will not act on your comments at this meeting due to the Open Meetings Law requirements but may do so at a future board meeting by placing it on the agenda. The Chair and Board members welcome comments from the public; however, all comments must be directed to the board and not others in attendance; keep your comments germane; it is not appropriate to use profane, obscene, or slanderous language. No personal attacks will be allowed. The Chair may limit each speaker to three minutes.

Discuss/Approve 7/20/26 regular minutes

Discuss/Approve 7/22/26 work session minutes

Engineer-road projects report

Discussion/possible action on sending lease termination letters to county land renters

Discussion/possible action to approve certified levies and tax rates for publication

Discussion/possible action on Double D Rodeo temporary liquor license

Discussion/possible action on Treasurer's Semi-Annual Report

Discussion/approve claims

New Business:

Discussion/possible action: Supervisor reports

Public comments

Discussion on secondary roads union contract-possible exempt session

Adjourn

Board of Supervisors Minutes
July 20, 2026

The Tama County Board of Supervisors met at 8:30 a.m. July 20, 2026. Present: 1st District Supervisor, Curt Hilmer; 2nd District Supervisor, David Turner; 3rd District Supervisor, Heather Knebel; 4th District Supervisor, Mark Doland and 5th District Supervisor, Curt Kupka. Also, Tama County Assistant Auditor, Michelle Schroeder, and members of the public.

The Pledge of Allegiance was recited.

Motion by Turner, seconded by Doland to approve the agenda. Discussion: None. All voted aye. Motion carried.

Public Comments: Public comments were heard from Karen Murty, Marcella Nekola, and Rochelle Fuller from Senator Grassley's office.

Motion by Hilmer, seconded by Doland to approve the minutes of the July 14th regular meeting. Discussion: None. All voted aye. Motion carried.

Supervisor Kupka gave a roads project report.

Motion by Turner, seconded by Doland to approve the following resolution. Discussion: None.

RESOLUTION NO. 7-20-2026A

APPROVING AN AMENDMENT TO A

CHAPTER 28E INTERGOVERNMENTAL COOPERATION AGREEMENT

WHEREAS, Tama County previously entered into an Intergovernmental Agreement pursuant to Iowa Code Chapter 28E with Central Iowa Juvenile Detention Center (CIJDC) and other participating entities, which was filed with the Iowa Secretary of State on June 27th, 2012 as Filing Number M505282 and

WHEREAS, the participating entities have determined that updates, modifications, and amendments to the original 28E Agreement are necessary

WHEREAS, Central Iowa Juvenile Detention Center has already officially approved and executed the proposed Amended 28E Agreement in accordance with all current requirements; and

WHEREAS, this Board of Supervisors has reviewed the updated agreement, a copy of which is on file with the County Auditor, and finds that approving these updates is in the best interest of the County and its residents.

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

Section 1. The updated and amended 28E Intergovernmental Agreement by and between Central Iowa Juvenile Detention Center and the participating entities is hereby approved in all respects.

Section 2. The board appointed CIJDC representative is hereby authorized and directed to execute the updated Agreement on behalf of Tama County.

Section 3. Upon execution by all parties, Central Iowa Juvenile Detention Center is directed to file the fully executed, amended Agreement with the Iowa Secretary of State as required by Iowa Code Section 28E.8.

Section 4. This resolution shall be in full force and effect from and after its passage and approval as provided by law.

Roll Call Vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. Resolution passed and adopted this 20th day of July, 2026. Heather Knebel, Chairwoman, Board of Supervisors. Michelle Schroeder, Asst. County Auditor.

The engineer's office has received a utility permit for Nicole Jardine (Alliant Energy). Assistant Foreman, Nick Kofron, has reviewed the area for this permit and recommends the Board sign the permit. Motion by Kupka, seconded by Turner to approve utility permit for Nicole Jardine (Alliant Energy) and authorize the chairman to sign the utility permit. Discussion: None. All voted aye. Motion carried.

The engineer's office has received a utility permit for Alliant Energy. Assistant Foreman, Nick Kofron, has reviewed the area for this permit and recommends the Board sign the permit. Motion by Kupka, seconded by Hilmer to approve utility permit for Alliant Energy and authorize the chairman to sign the utility permit. Discussion: It was discussed that this is for new lines due to upgrading the grid. All voted aye. Motion carried.

The Tama County Sheriff has requested the Board to approve the Dysart Law-Enforcement Contract. Motion by Doland, seconded by Turner to approve the Dysart Law-Enforcement Contract. Discussion: None. All voted aye. Motion carried.

The Board discussed retaining Region 6 on the Comprehensive Land Use Plan. No action was taken.

The Board discussed developing a Strategic Plan for Tama County. No action is needed at this time due to more research that needs to be done.

The Board reviewed and discussed the Construction Phase Services Agreement with Calhoun-Burns & Associates for Tama County. Motion by Kupka, seconded by Turner to approve the Construction Phase Services Agreement with Calhoun-Burns & Associates and authorize the chair to sign the agreement. Discussion: It was discussed that a licensed engineer is needed to sign contracts. A couple of engineers were approached and asked if they would be willing to help Tama County with our contracts and they turned it down stating it is too time consuming. All voted aye. Motion carried.

Motion by Turner, seconded by Kupka to approve the regular claims for payment as presented in the amount of \$120,360.47. Discussion: None. All voted aye. Motion carried.

New Business: Supervisor Turner informed the Board that new copier/printers have been deployed and this will help the county save money. Supervisor Kupka informed the Board that the landfill has traded a couple pieces of equipment and that they are on a good schedule. The landfill will also be doing a shop expansion and that some equipment no longer fits in the current shop.

Public Comments: Public comments were heard from Karen Murty, Marcella Nekola, Jake Buchanan, Bob Vokoun, Stacey Zeman, and Rochelle Fuller.

Motion by Doland, seconded by Kupka to adjourn the meeting. All voted aye. Motion carried.
Chairwoman Knebel adjourned the meeting at 9:19 am.

These minutes are intended to provide a summary of the discussions and decisions made during the Board of Supervisor meeting. For the most accurate and comprehensive record, please refer to the audio recording of the meeting that can be provided upon request at the auditor's office.

Board of Supervisors Work Session Minutes
July 22, 2026

The Tama County Board of Supervisors met at 12:00 p.m. July 22, 2026, for a work session with Tama County Public Health at the Tama County Public Health office. Present: 1st District Supervisor, Curt Hilmer; 2nd District Supervisor, David Turner; 3rd District Supervisor, Heather Knebel; Tama County Auditor, Karen Rohrs, members of Tama County Public Health, Tama County Board of Health, and Tama County Public Health Advisory Board. 4th District Supervisor, Mark Doland, joined by Zoom. Absent: 5th District Supervisor, Curt Kupka.

Lori Johnson went over the information she had emailed out for the meeting.

Supervisor Turner voiced some concerns he has after he had reviewed the Board of Health meeting from last week.

Discussion was held about the hiring of a new public health director.

Discussion was held regarding the current amount appropriated to public health and how to sustain their budget.

Urgent care was discussed for Tama County.

Mental health services provided by public health was discussed. Supervisor Doland asked public health to look into mental health services they could offer.

Both boards agreed that they should meet quarterly.

Supervisor Turner informed public health that NinjaOne needs to be installed on their computers. It is critical to install to keep our internet secure.

The meeting adjourned at 1:36 p.m.

These minutes are intended to provide a summary of the discussions and decisions made during the Board of Supervisor meeting. For the most accurate and comprehensive record, please refer to the audio recording of the meeting that can be provided upon request at the auditor's office.

TAX RATES - TAMA COUNTY, IOWA
2025 Assessment for July 2025 - June 2026 Taxes
Taxes Payable during Fiscal Year 2026-2027

Rates Expressed in Dollars & Cents per Thousand Dollars of Valuation

Prepared by  Maureen S Kratoska, Tama County Asst. Auditor

	Belle Plaine	Benton Comm.	Union Comm.	Green Mt. -Garwin	Gladbrook- Reinbeck	Grundy Center	East Marshall	North Tama	South Tama
School Levy Rates									
General Fund	10.30946	7.93168	8.17297	8.03938	9.55003	8.44946	8.21942	8.94844	9.98615
Management	1.25617	1.20045	1.68628	2.18881	1.02224	1.80309	.49405	1.36974	2.59359
Voted Phys Plant/Equipment	1.20324	.78407	1.19555	1.34000	.20543	1.34000	.67000	.00000	.00000
Reg. Phys Plant/Equipment	.33000	.33000	.33000	.33000	.33000	.33000	.33000	.33000	.33000
Schoolhouse Levy	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Playground	.00000	.00000	.00000	.00000	.00000	.00000	.13500	.00000	.00000
Debt Service	2.70000	.00000	.00000	4.05000	2.70000	2.70000	4.05000	3.87939	1.95701
SCHOOL TOTAL	15.79887	10.24620	11.38480	15.94819	13.80770	14.62255	13.89847	14.52757	14.86675

City Levy Rates	Chelsea	Clutier	Dysart	Elberon	Garwin	Gladbrook	Le Grand	Lincoln	Montour
Combined Total City Rate	46.96706	37.70066	39.47807	29.63212	40.51383	37.87322	33.47681	30.61514	41.72101
General Fund (\$8.10 Limit)	8.34559	8.28721	8.10000	8.10000	8.50500	8.15963	7.78625	6.31893	8.50500
Insurance	10.58316	2.84583	.91456	1.06354	4.54868	3.25214	.66190	.00000	7.54799
Civic Center/Planning/Landfill	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Emergency	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000	.00000
Employee Benefits	2.68305	1.89230	3.15742	.00000	1.02345	2.16524	.64168	.00000	.31276
Debt Service	.00000	.00000	5.77354	.00000	.00000	.00000	.00000	.00000	.00000
TOTAL REGULAR CITY RATE	21.61180	13.02534	17.94552	9.16354	14.07713	13.57701	9.08983	6.31893	16.36575
Ag Land Levy (Street Levy Rate)	3.00375	3.00375	.00000	3.00375	3.00375	3.00375	2.97767	3.00289	3.00375
Combined City Ag Land Rate	28.35901	27.67907	21.53255	23.47233	29.44045	27.29996	27.36465	27.29910	28.35901

City Levy Rates continued...	Tama	Toledo	Traer	Vining
Combined Total City Rate	43.09147	43.56074	44.23649	42.32294
General Fund (\$8.10 Limit)	7.93665	8.25729	7.99515	8.31531
Insurance	.63352	1.94580	2.18363	6.75828
Civic Center/Planning/Landfill	.00000	.00000	.00000	.00000
Emergency	.00000	.00000	.00000	.00000
Employee Benefits	6.36075	7.39152	2.80752	1.89409
Debt Service	2.80529	.61087	6.57487	.00000
TOTAL REGULAR CITY RATE	17.73621	18.20548	19.56117	16.96768
Ag Land Levy (Street Levy Rate)	3.00375	3.00375	3.00375	2.97863
Combined City Ag Land Rate	28.35901	28.35901	27.67907	28.33389

County-Wide Services

Tama County Levy Rates

General Basic Fund	3.46535
General Supplemental	3.64617
Pioneer Cemeteries	.01756
Voted EMS	.72283
Debt Service	.35153
TOTAL GENERAL SERVICES RATE	8.20344
Rural Services Only	3.70909
Total Rural Services	3.70909
TOTAL RURAL SERVICES RATE	11.91253

Agricultural Extension Office

Ag Extension Education	.23741
TOTAL AG EXTENSION	.23741

County Assessor's Office

Assessment Expense	.35153
F.I.C.A	.00000
I.P.E.R.S.	.00000
Unemployment Insurance	.00000
Special Appraisers Fund	.00000
TOTAL ASSESSOR	.35153

County-Wide Services Levy Rate Total

COUNTY GENERAL SERVICES RATE	8.20344
COUNTY RURAL SERVICES RATE	3.70909
AG EXTENSION RATE	.23741
ASSESSOR'S FUND RATE	.35153
BRUCCELLOSIS & TB ERADICATION FUND	.00000
City Area Countywide Services Levy Rate	8.79238
Rural Area Countywide Services Levy Rate	12.50147

Area College Levy Rates

Community Colleges	Area 6	Area 7	Area 10
All Funds	1.69613	1.35537	1.43000

State of Iowa - annual levy

Brucellosis & TB Eradication Levy Rate	.00000
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Prepared by Maureen Kratoska, Maureen Kratoska, Tama County Asst. Auditor

Township Levy Rates:	Combined	Rural Rate	Area		Elberon	Township	Township	Twp. Hall,	Total
Township Tax Rates	Rural	Countywide	College	Local	Fire	Supported	Fire &	Insurance,	Township
by School & Fire Districts	Tax Rate	Services	District	School	District	Cemetery	Ambulance	& Misc.	Rate
Buckingham-G-R	27.93876	12.50147	1.35537	13.80770		.03545	.23877		.27422
Buckingham-NTC	28.65863	12.50147	1.35537	14.52757		.03545	.23877		.27422
Carlton-GMG	30.80778	12.50147	1.69613	15.94819		.26079	.40120	.00000	.66199
Carroll-NTC	28.80277	12.50147	1.35537	14.52757		.00000	.41836		.41836
Carroll-STC	29.48271	12.50147	1.69613	14.86675		.00000	.41836		.41836
Clark-NTC	28.64923	12.50147	1.35537	14.52757		.06750	.19732	.00000	.26482
Clark-Union	25.50646	12.50147	1.35537	11.38480		.06750	.19732	.00000	.26482
Columbia-STC	29.61542	12.50147	1.69613	14.86675		.12110	.42997	.00000	.55107
Crystal-GMG	30.87948	12.50147	1.69613	15.94819		.35965	.37404	.00000	.73369
Crystal-G-R	28.73899	12.50147	1.69613	13.80770		.35965	.37404	.00000	.73369
Crystal-NTC	29.11810	12.50147	1.35537	14.52757		.35965	.37404	.00000	.73369
Crystal-STC	29.79804	12.50147	1.69613	14.86675		.35965	.37404	.00000	.73369
Geneseo-NTC	28.63725	12.50147	1.35537	14.52757		.16565	.08719	.00000	.25284
Geneseo-Union	25.49448	12.50147	1.35537	11.38480		.16565	.08719	.00000	.25284
Grant-G-R	28.43459	12.50147	1.69613	13.80770		.10733	.32196	.00000	.42929
Grant-G-R	28.09383	12.50147	1.35537	13.80770		.10733	.32196	.00000	.42929
Grant-NTC	28.81370	12.50147	1.35537	14.52757		.10733	.32196	.00000	.42929
Highland-E. Marshall	28.47802	12.50147	1.69613	13.89847		.00000	.38195	.00000	.38195
Highland-STC	29.44630	12.50147	1.69613	14.86675		.00000	.38195	.00000	.38195
Howard-GMG	30.71499	12.50147	1.69613	15.94819		.12800	.43000	.01120	.56920
Howard-NTC	28.95361	12.50147	1.35537	14.52757		.12800	.43000	.01120	.56920
Howard-STC	29.63355	12.50147	1.69613	14.86675		.12800	.43000	.01120	.56920
Indian Village-E. Marshall	28.48541	12.50147	1.69613	13.89847		.18443	.20491	.00000	.38934
Indian Village-GMG	30.53513	12.50147	1.69613	15.94819		.18443	.20491	.00000	.38934
Indian Village-STC	29.45369	12.50147	1.69613	14.86675		.18443	.20491	.00000	.38934
Lincoln-G-R	28.65046	12.50147	1.69613	13.80770		.22373	.42143	.00000	.64516
Lincoln-G-R	28.30970	12.50147	1.35537	13.80770		.22373	.42143	.00000	.64516
Lincoln-Grundy Center	29.12455	12.50147	1.35537	14.62255		.22373	.42143	.00000	.64516
Oneida-NTC	28.67191	12.50147	1.35537	14.52757		.06750	.21000	.01000	.28750
Oneida-NTC-EFD	29.06941	12.50147	1.35537	14.52757	.60750	.06750	.00000	.01000	.68500
Oneida-Union	25.52914	12.50147	1.35537	11.38480		.06750	.21000	.01000	.28750
Oneida-Union-EFD	25.92664	12.50147	1.35537	11.38480	.60750	.06750	.00000	.01000	.68500
Otter Creek-STC	29.55652	12.50147	1.69613	14.86675		.10862	.38355		.49217
Perry-NTC	28.73594	12.50147	1.35537	14.52757		.12825	.22328	.00000	.35153
Richland-STC	29.57822	12.50147	1.69613	14.86675		.12533	.38854	.00000	.51387
Salt Creek-BP	29.98465	12.50147	1.43000	15.79887		.00000	.25431	.00000	.25431
Salt Creek-BP-EFD	30.33784	12.50147	1.43000	15.79887	.60750	.00000	.00000	.00000	.60750
Salt Creek-BP-FPA	29.98465	12.50147	1.43000	15.79887		.00000	.25431	.00000	.25431
Salt Creek-STC	29.31866	12.50147	1.69613	14.86675		.00000	.25431	.00000	.25431
Spring Creek-GMG	30.61368	12.50147	1.69613	15.94819		.06750	.40039	.00000	.46789
Spring Creek-G-R	28.47319	12.50147	1.69613	13.80770		.06750	.40039	.00000	.46789
Tama-STC	29.46435	12.50147	1.69613	14.86675		.00000	.40000	.00000	.40000
Toledo-STC	29.50317	12.50147	1.69613	14.86675		.00000	.43882		.43882
York-Benton-EFD	25.06797	12.50147	1.43000	10.24620	.60750	.28280	.00000	.00000	.89030
York-BP	30.58444	12.50147	1.43000	15.79887		.28280	.57130	.00000	.85410
York-BP-EFD	30.62064	12.50147	1.43000	15.79887	.60750	.28280	.00000	.00000	.89030
York-NTC	29.23851	12.50147	1.35537	14.52757		.28280	.57130	.00000	.85410
York-NTC-EFD	29.27471	12.50147	1.35537	14.52757	.60750	.28280	.00000	.00000	.89030
York-STC	29.91845	12.50147	1.69613	14.86675		.28280	.57130	.00000	.85410

SPECIAL CLASS "C" RETAIL ALCOHOL LICENSE APPLICATION

Business Information

Name of Legal Entity: VICKIE J LACINA

SSN: ***-**-****

Business Type: SOLE

This business is not registered with the Secretary of State.

Premises Information

Premises DBA: DOUBLE D RODEO FUNDRAISER FOR EASTER SEALS IOWA

Premises Address: 2017 HIGHWAY E29 TOLEDO IA 52342-9415

Premises Type: Other

Number of Floors: 1

Control of Premises: Lease

Is your premises equipped with at least one adequate, conveniently located indoor or outdoor toilet facility for use by patrons?

Yes

Does your premises conform to all local and state health, fire and building laws and regulations?

Yes

Is your establishment equipped with tables and seats to accommodate a minimum of 25?

Yes

License Information

Effective Date: 05-Aug-2026

Length of License Requested: 5 days

Privilege(s) Requested

Outdoor Service - Allows the selling/serving of alcoholic beverages by the license/permit in a designated, adjacent outdoor area.

Provided description of the Outdoor Service Area:

Entirety of the homestead including property directly west to the property line for parking.

Endorsements

Local Authority: Tama County

Dramshop Company: FOUNDERS INSURANCE COMPANY

Ownership Information

Type	Name	ID Type	ID	DOB	Phone	Address	Percentage
Individual	LACINA, VICKIE	SSN	***_**_****	31-Dec-19 58	64175077 57	313 W 1ST ST GLADBROOK IA 50635-9331	100.00

Criminal History Details

Has anyone listed on the Ownership page been charged or convicted of a felony offense in Iowa or any other state of the United States?

No

Has anyone listed on the Ownership page been convicted of any violation of any state, county, city, federal or foreign law? For traffic violations, only include those that are drug or alcohol related.

No

Criminal Violations

Contact Information

Contact Name: VICKIE LACINA

Phone Number: 6417507757

Email Address: vickie_lacina@yahoo.com

Address: PO BOX 47 313 W 1ST ST GLADBROOK IA 50635-0047

Attestation Information

Attestation Name: VICKIE LACINA

Attestation Date: 10-Jun-2026



Tama County, IA

RECEIVED

JUL 22 2026

TAMA COUNTY AUDITOR
TOLEDO, IOWA 52342

Iowa County Treasurer's Semi-Annual

For 01/01/2026 - 06/30/2026

	Beginning Treasurer's Balance	Total Revenues	Beginning Balance + Total Revenues	Total Expenses	Change in Outstanding	Ending Treasurer's Balance	Outstanding Bank Items	Outstanding Stamped Warrants
0001 - GENERAL BASIC FUND	2,636,819.19	3,007,001.96	5,643,821.15	4,051,793.23	159,140.98	1,750,027.14	303,836.75	0.00
0002 - GENERAL SUPPLEMENTAL FUND	2,127,257.43	1,976,535.98	4,103,793.41	1,944,793.78	3,694.86	2,162,697.71	5,103.09	0.00
0010 - MH/DD SERVICES FUND	35,672.64	0.00	35,672.64	0.00	0.00	35,672.64	0.00	0.00
0011 - RURAL SERVICES FUND	1,235,642.11	1,828,859.54	3,064,501.65	1,615,845.56	-4,175.27	1,444,480.82	352.48	0.00
0015 - VIENNA TIF FUND	274,731.60	233,689.00	508,420.60	448,420.00	0.00	60,000.60	0.00	0.00
0020 - SECONDARY ROAD FUND	3,189,776.79	3,706,257.89	6,896,034.68	3,441,444.34	-16,874.73	3,437,715.61	103,851.77	0.00
0022 - EMS TRUST FUND	526,813.42	402,202.82	929,016.24	270,117.37	33,746.71	692,645.58	33,746.71	0.00
0023 - RESOURCE ENHANCEMENT & PROTECT	110,591.21	13,293.81	123,885.02	0.00	0.00	123,885.02	0.00	0.00
0024 - RECORDER'S RECORDS MANAGEMENT	2,593.34	1,583.78	4,177.12	3,675.11	256.88	758.89	256.88	0.00
0027 - CONSERVATION LAND ACQUISITION	388,476.19	97,269.68	485,745.87	0.00	0.00	485,745.87	0.00	0.00
0029 - SECURITY SERVICES FUND - SHERIFF	43,006.50	7,619.40	50,625.90	0.00	0.00	50,625.90	0.00	0.00
0030 - WEAPONS TRAINING FUND	7,148.64	0.00	7,148.64	0.00	0.00	7,148.64	0.00	0.00
0031 - TAMA CO NATURE CENTER FUND	32,448.51	9,353.43	41,801.94	0.00	0.00	41,801.94	0.00	0.00
0032 - SHERIFF'S FORFEITURE FUND	2,282.28	0.00	2,282.28	0.00	0.00	2,282.28	0.00	0.00
0033 - TRANSFER ROAD JURISDICTION FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0034 - COUNTY ATTORNEY FORFEITURE FUND	4,964.69	0.00	4,964.69	0.00	0.00	4,964.69	0.00	0.00
0035 - TOBACCO COMPLIANCE FUND	12,634.50	0.00	12,634.50	110.00	0.00	12,524.50	0.00	0.00
0036 - SHIELD - MOBILE	7,727.50	0.00	7,727.50	0.00	0.00	7,727.50	0.00	0.00
0037 - OPIOID SETTLEMENT	194,563.68	7,186.92	201,750.60	4,504.52	199.21	197,445.29	199.21	0.00
0038 - SHERIFF'S K9 FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0039 - SHERIFF'S BE THE EXAMPLE AWARD FU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0110 - DRAINAGE 3	859.43	0.00	859.43	0.00	0.00	859.43	0.00	0.00
1500 - LAW ENFORCEMENT VEHICLE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1600 - CAPITAL CONSTRUCTION FUND	185,937.99	110,000.00	295,937.99	0.00	0.00	295,937.99	0.00	0.00
1700 - IT/COMPUTER EQUIPMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1800 - VOTING EQUIPMENT FUND	188.21	0.00	188.21	0.00	0.00	188.21	0.00	0.00
1900 - COMPUTER MAINT/REPLACEMENT	3,282.61	0.00	3,282.61	0.00	0.00	3,282.61	0.00	0.00
2000 - CONSERVATION MACHINERY & EQUIP	9,331.97	5,533.91	14,865.88	0.00	0.00	14,865.88	0.00	0.00
2100 - DEBT SERVICE FUND	277,169.38	648,863.22	926,032.60	833,342.50	0.00	92,690.10	0.00	0.00
2200 - AMERICAN RESCUE PLAN	202,330.90	0.00	202,330.90	18,318.81	-700.84	183,311.25	100.00	0.00
3500 - SANITARY LANDFILL FUND	610,608.37	90,386.87	700,995.24	355,225.77	8,580.78	354,350.25	12,814.68	0.00
3600 - ECONOMIC DEVELOPMENT COMM.	1,645.51	0.00	1,645.51	-25.00	-25.00	1,645.51	0.00	0.00
3700 - EARLY CHILDHOOD IOWA FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800 - NORTHEAST IOWA RESPONSE GROUP	4,844.97	0.00	4,844.97	0.00	0.00	4,844.97	0.00	0.00
3910 - MEDICAID ADMIN. CLAIMING FUND	7,802.22	0.00	7,802.22	7,468.50	-333.72	0.00	0.00	0.00

Iowa County Treasurer's Semi-Annual

	Beginning Treasurer's Balance	Total Revenues	Beginning Balance + Total Revenues	Total Expenses	Change in Outstanding	Ending Treasurer's Balance	Outstanding Bank Items	Outstanding Stamped Warrants
4000 - EMERGENCY MANAGEMENT AGENCY	275,621.29	0.00	275,621.29	48,152.25	303.11	227,772.15	1,238.53	0.00
4010 - E-911 SERVICE BOARD	605,784.38	738,894.62	1,344,679.00	605,401.65	10,382.19	749,659.54	18,580.16	0.00
4100 - ASSESSOR'S GENERAL FUND	721,983.25	184,917.58	906,900.83	170,818.69	3,856.50	739,938.64	7,338.53	0.00
4103 - SPECIAL APPRAISER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4140 - AG EXTENSION	4,560.84	126,738.66	131,299.50	126,761.70	0.00	4,537.80	0.00	0.00
4200 - SCHOOLS	202,135.30	7,194,840.26	7,396,975.56	7,192,651.12	0.00	204,324.44	0.00	0.00
4300 - AREA 7 COMMUNITY COLLEGE	8,245.32	255,405.04	263,650.36	256,411.53	0.00	7,238.83	0.00	0.00
4310 - AREA 10 COMMUNITY COLLEGE	471.78	26,880.86	27,352.64	26,486.90	0.00	865.74	0.00	0.00
4320 - AREA 6 COMMUNITY COLLEGE	13,632.17	526,289.86	539,922.03	525,603.91	0.00	14,318.12	0.00	0.00
4400 - CORPORATIONS	46,994.31	2,908,639.49	2,955,633.80	2,895,226.36	0.00	60,407.44	0.00	0.00
4450 - CHELSEA SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4455 - TRAER SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4460 - TOLEDO SPECIAL ASSESSMENTS	1,362.45	5,919.07	7,281.52	5,531.52	0.00	1,750.00	0.00	0.00
4465 - TAMA SPECIAL ASSESSMENTS	3,401.32	1,847.13	5,248.45	4,253.45	0.00	995.00	0.00	0.00
4470 - LINCOLN SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4475 - GLADBROOK SPECIAL ASSESSMENTS	0.00	1,026.28	1,026.28	1,026.28	0.00	0.00	0.00	0.00
4480 - MONTOUR SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4485 - ELBERON SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4486 - CLUTIER SPECIAL ASSESSMENTS	0.00	1,254.64	1,254.64	410.43	0.00	844.21	0.00	0.00
4487 - VINING SPECIAL ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4490 - GARWIN SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4495 - POWESHIEK WATER SPECIAL ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4500 - DYSART SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4700 - TOWNSHIPS	6,048.59	168,408.30	174,456.89	169,143.11	0.00	5,313.78	0.00	0.00
4800 - BRUCELLOSIS/TB ERADICATION, IOWA	1,014.83	0.00	1,014.83	0.00	0.00	1,014.83	0.00	0.00
4900 - ELBERON FIRE DISTRICT	67.73	5,660.79	5,728.52	5,534.51	0.00	194.01	0.00	0.00
5010 - AUTO LICENSE FUND	725,563.83	3,568,399.42	4,293,963.25	3,733,428.31	57.00	560,591.94	57.00	0.00
5040 - ANATOMICAL GIFT	16,984.41	112.00	17,096.41	0.00	0.00	17,096.41	0.00	0.00
5070 - CONDEMNATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5090 - ADVANCE TAX	12,873.47	27,176.76	40,050.23	100.00	0.00	39,950.23	0.00	0.00
5100 - UNAPPORTIONED TAX FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5120 - TAX SALE REDEMPTION	9,106.18	165,571.40	174,677.58	122,448.14	43,779.00	96,008.44	44,595.00	0.00
5300 - RECORDER'S ELECTRONIC FEE FUND	260.00	1,604.00	1,864.00	1,604.00	-12.00	248.00	248.00	0.00
6000 - DRAINAGE 1	12,095.22	71.78	12,167.00	0.00	0.00	12,167.00	0.00	0.00
8000 - HEALTH INSURANCE	3,449,914.56	2,541,099.05	5,991,013.61	1,337,573.80	-1,218.79	4,652,221.02	2,302.84	0.00
8010 - TAMA COUNTY RISK POOL INSURANCE	3,798.61	0.00	3,798.61	0.00	0.00	3,798.61	0.00	0.00
9999 - TREASURER'S FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Report Totals:	18,259,071.62	30,596,395.20	48,855,466.82	30,223,602.15	240,656.87	18,871,383.00	534,621.63	0.00

Iowa County Treasurer's Semi-Annual

For 01/01/2026 - 06/30/2026

Beginning Treasurer' s Balance	18,259,071.62
Expenses	
10 - OTHER DISBURSEMENTS	1,786,093.80
12 - AUDITORS CHECKS ISSUED	11,700,661.01
14 - TREASURER WARRANTS	124,052.14
22 - TOWNSHIP ORDERS	169,143.11
23 - CITY ORDERS	2,895,226.36
24 - SCHOOL ORDERS	7,192,651.12
25 - FIRE DISTRICT	5,534.51
26 - AREA SCHOOLS	808,502.34
27 - SPECIAL ASSESSMENTS DISBURSEMENTS	11,221.68
28 - COUNTY EXTENSION	126,761.70
32 - AUTO TO STATE	3,549,294.28
33 - AUTO TO COUNTY	184,134.03
TR - TRANSFERS	1,670,326.07
Total Expenses	30,223,602.15
Change in Outstanding:	240,656.87
Revenues	
01 - CURRENT TAX	16,035,963.04
02 - INTEREST / CURRENT TAX	69,173.00
03 - DELINQUENT TAX	5,637.00
04 - INTEREST / DELINQUENT TAX	288.00
05 - SPECIAL ASSESSMENTS REVENUES	10,118.90
06 - MISC CHARGES	13,294.00
07 - VIENNA TIF TAX	448,420.00
08 - MISC RECEIPTS	7,148,175.68
09 - BANK INTEREST	297,648.47
30 - MOBILE HOME TAXES	9,470.00
31 - DELINQUENT MOBILE HOME	538.00
34 - UR EXCISE TAX	301,629.50
40 - HOMESTEAD CREDIT	414,377.37
41 - BPTC	347,981.57
42 - BPTC REPLACEMENT CLAIM	56,120.90
45 - US GOVERNMENT IA RIVER	0.00
46 - AUTO/ORGAN FUNDS	3,568,511.42
50 - MILITARY CREDIT	0.00
55 - GRAIN HANDLED TAX	3,701.00
70 - AGLAND CREDIT	0.00
82 - FAMILY FARM CREDIT	186,209.28
90 - ELDERLY CREDIT	13,812.00
TR - TRANSFERS	1,665,326.07

Iowa County Treasurer's Semi-Annual

For 01/01/2026 - 06/30/2026

Total Revenues	30,596,395.20
Calculated Ending Treasurer' s Balance	18,872,521.54
Actual Ending Treasurer' s Balance	18,871,383.00

*****ERROR - Calculated ending balance not equal actual ending balan**

I hereby certify the above report to be a true and
Accurate account of transactions during the
Period(s) specified.

Amanda Kriegel