

BOARD OF SUPERVISORS MEETING

Meeting Notice

Tama County Board of Supervisors

Mon., Jun 22, 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.

[Click here to join meeting](#)

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 6/15/26 regular minutes

Engineer-road projects report

Discussion/possible action on Resolution 6-22-2026A Transfer of funds to Secondary Roads

Discussion with Conservation regarding end of year transfer of funds

Discussion/possible action on General Service Agreement with Prairie Rivers of Iowa RC&D

Discussion/possible action on General Service Agreement with Tama County Council
on Aging

Discussion/possible action on Resolution 6-22-2026B Appropriate FY27 Funds to Departments

Discussion/possible action on Resolution 6-22-2026C End of year transfer of funds from

General Services Fund to Capital Improvement Fund for general services

Discussion/possible action to purchase IT equipment

Discussion/possible action on Resolution 6-22-2026D End of year transfer of funds from

General Services Fund to Capital Improvement Fund for IT

Discussion/possible action to add names of county representatives that were approved as
signers for the Be the Example Award and K9 accounts at WCF

Discussion/approve claims

New Business:

Discussion/possible action: Supervisor reports

Public comments

Adjourn

Board of Supervisors Minutes
June 15, 2026

The Tama County Board of Supervisors met at 8:30 a.m. June 15, 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 Auditor, Karen Rohrs, and members of the public.

The Pledge of Allegiance was recited.

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

Public Comments: There were no comments from the public. Public comment time closed at 8:31 am.

Motion by Knebel, seconded by Hilmer to approve the minutes of the June 8th regular meeting and June 9th special meeting. Discussion: None. All voted aye. Motion carried.

Supervisor Kupka gave a roads project report. Hilmer and Knebel updated the Board on the informational meeting that was held with residents regarding the long-term plan for L Avenue near Dinsdale.

The Board discussed a proposal for temporary changes to the Local No. 886 United Electrical, Radio and Machine Workers of America (the Union representing the Secondary Road Employees, or UE for short) Union Agreement regarding summer hours that they had received from Brett Konicek, union president. The Board had asked Konicek to gather more information of how many secondary roads employees wanted to do 10-hour days and to come up with a plan to cover daily road maintenance/duties Monday-Friday. Motion by Turner, seconded by Hilmer to accept the proposal presented by Konicek that lists the secondary road employees covered by the union who will be working 4 10-hour days and employees who will be working 5 8-hour days with coverage of a mechanic on Fridays. Discussion: None. Hilmer, Knebel, and Turner voted aye. Doland and Kupka voted nay. Motion carried.

The Board held discussion on the continuation of Road Use Tax Funds for Farm to Market roads being distributed to cities in Tama County with a population of fewer than 500 people. This would affect Chelsea, Clutier, Elberon, Garwin, Lincoln, Montour, and Vining. The county maintains these Farm to Market roads and could use these funds to offset the cost of maintaining them instead of distributing the money to the cities. Motion by Kupka, seconded by Turner to approve discontinuing the distribution of the Road Use Tax Funds to cities in Tama County with a population of fewer than 500 people effective immediately. Discussion: It was stated that the Farm to Market money needs to be managed better in the future. All voted aye. Motion carried.

The engineer's office has received two utility permits from Poweshiek Water Association. Interim County Engineer Nick Amelon recommends the Board sign the permits. Motion by Kupka,

seconded by Turner to approve the utility permits for Poweshiek Water Association and authorize the chairman to sign the utility permits. Discussion: None. All voted aye. Motion carried.

Jake Buchanan, Tama County Economic Development Director, presented photos to the Board for them to select a winner of the Tama County Economic Development Photo Contest. The photo submitted by Bob Kienzle was selected as the winner. Buchanan also discussed the time capsule with the Board.

Kevin Eikamp currently serves on the Tama County Veteran Affairs Board and his term is due to expire on June 30, 2026. Motion by Hilmer, seconded by Knebel to approve reappointing Kevin Eikamp to the Tama County Veteran Affairs Board for a three-year term that will end on June 30, 2029. Discussion: None. All voted aye. Motion carried.

Dirk Henle, Tama County Maintenance Supervisor, was present to discuss with the Board a transfer of unused funds from his budget into the capital improvement fund for future tuck pointing on the courthouse. The Board would also like unused funds from the maintenance budget to be transferred to the capital improvement fund for future HVAC needs.

The county auditor asked the Board if she can create two new special funds for the sheriff's department. These funds would be used for the Be the Example Award and K9 programs the sheriff is starting. Motion by Turner, seconded by Hilmer to approve the county auditor creating two new funds for the sheriff's department. Discussion: None. All voted aye. Motion carried.

The county auditor asked for approval from the Board for the treasurer to open bank accounts at WCF Financial Bank for the Be the Example Award and K9 funds for the sheriff's department. Motion by Knebel, seconded by Kupka to approve the treasurer opening a bank account at WCF Financial Bank for the Be the Example Award and K9 funds. Discussion: None. All voted aye. Motion carried.

Motion by Turner, seconded by Hilmer to authorize the following Tama County representatives as signers on the new Be the Example Award and K9 fund accounts with WCF Financial Bank: Tama County Auditor, Tama County Treasurer, Tama County Treasurer Tax Assistant, Tama County Sheriff, and Tama County Chief Deputy Sheriff. Discussion: None. All voted aye. Motion carried.

Motion by Turner, seconded by Kupka to approve the claims for payment as presented in the amount of \$284,087.20. Discussion: None. All voted aye. Motion carried.

New Business: Supervisor Doland discussed the email he had received from the mental health region. Supervisor Turner informed the Board that the old phones have been sold and he is having an IT meeting tomorrow.

Public Comments: Public comments were heard from Laura Wilson, Jessica, and Karen Murty. Public comment time closed at 9:37 am.

Motion by Hilmer, seconded by Knebel to adjourn the meeting. All voted aye. Motion carried. Chairman Doland adjourned the meeting at 9:37 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.

RESOLUTION 6-22-2026A
Resolution to Transfer Funds

BE IT RESOLVED, that the Tama County Board of Supervisors hereby approves the 2027 fiscal year transfer of funds from Rural Services Fund (0011) to the Secondary Road Fund (0020) as follows:

From the Rural Fund (0011) to the Secondary Road Fund (0020)	\$2,283,355*
TOTAL TRANSFER	\$2,283,355 *

And authorizes the County Treasurer to transfer a portion of the funds calculated by a percentage each month after the apportionment of property taxes is received by the Rural Services Fund (68.437 percent)** of property tax, not to exceed the limit of the total transfer stated above.

GENERAL SERVICE AGREEMENT

This Agreement (“Agreement”) is hereby entered into between Tama County Economic Development (“County”) and Prairie Rivers of Iowa RC&D (“Contractor”) (individually, each is a Party and they are collectively the “Parties”) for the purpose of tourism and economic development.

I. INTRODUCTION

County has identified public purposes that can be advanced by providing certain services to citizens. Such purposes include, but are not limited to, promotion of historic, recreational, and service resources throughout the County of Tama for the purposes of increasing tourism and visitation and resulting in attraction of, retention of, and expansion of businesses through the inclusion in the **Iowa Valley Scenic Byway Audio Tour & App** developed for the purpose of tourism of said resources found throughout the geographical areas along said byway and counties there within.

1. County has invited entities to share with County the services they can provide to advance said public purposes;
2. Contractor has demonstrated that it provides such services, that it advances the above public purposes, and that it will do so in a manner preferable to other providers of similar series; and
3. Contractor is agreeable to providing such services to the County according to the terms set forth in this Agreement.

II. PURPOSE

The purpose of this Agreement is to set forth the terms of, and consideration for; those services the Contractor provides with County funding, including but not limited to promotion of historic, recreational, and service resources throughout the Iowa Valley through the use of the Iowa Valley Scenic Byway Audio Tour & App which can be found at: <https://seeyouonthebyway.stqry.app>.

III. RESPONSIBILITIES

In exchange for payment by the County, the Contractor shall:

1. Ascertain eligibility/qualifications for services provided under this Agreement.
2. Provide services including the following during Fiscal Year 2026 (July 1, 2026 through June 30, 2026):
 - a. Include the historic, recreational, and economic resources of Tama County as already prepared and seen in the existing Iowa Valley Scenic Byway Audio Tour & App.
 - b. Include links to Tama County Communities in the App for tourist accessibility.
 - c. Add to the existing resources as is able throughout the life of the project.
3. Provide an invoice to the County that details the services provided and how they satisfied the goals of the submitted application. The application to include performance measures such as the number of individuals served using these funds.
4. Provide reasonable participation in meetings concerning the use of County funds and/or services provided under this Agreement.

The County Shall:

1. Allocate total Fiscal Year 2026 funding in the amount of \$500.00.
2. Pay above amount as invoiced for the above services up to total allocation for the fiscal year.

IV. TERM OF AGREEMENT/TERMINATION

1. *Term.* The term of this Agreement shall be Fiscal Year 2026 i.e. it begins July 1, 2026, and continues through June 30, 2026.

2. *Renewal.* This Agreement shall not automatically renew. Each fiscal year requires County approval and a new Agreement.
3. *Early Termination.* Either Party may terminate this agreement by giving the other party 30 days' written notice of termination. Amounts due for services under this Agreement shall be pro-rated to the time during which this Agreement was actually in effect.
4. *Material Breach.* In the event either Party breaches a material provision under this Agreement, the non-breaching Party has the option to terminate this Agreement immediately, by providing written notice to the other Party.
5. *Mutual Termination.* This Agreement may be terminated at any time by mutual agreement of the Parties.
6. *Effect of Termination.* Except as otherwise provided in this Agreement or in any mutual agreement for termination, the obligations of the Contractor will end upon the termination of this Agreement.

V. PERFORMANCE

1. The Parties shall do all things necessary to ensure that the terms of this Agreement take effect.
2. Any deliberate effort to prevent this Agreement from taking effect shall constitute a material breach of this Agreement.

VI. COMPENSATION

1. The County shall compensate the Contractor up to a maximum of \$500.00 for Fiscal Year 2026.
2. The Contractor shall invoice the County for the amount due for Fiscal Year 2026.
3. At least 30 days shall be allowed for payment.
4. The amount stated will be the entire amount paid for services pursuant to this agreement, and the County shall not be obligated to pay other expenses, even if incurred in connection with providing services pursuant to this Agreement.
5. Except as otherwise provided in this Agreement, the Contractor may, at the Contractor's sole discretion, engage a third party subcontractor to perform some or all of the obligations of the Contractor under this Agreement.
6. In the event the contractor hires a Subcontractor:
 - a. The Contractor will pay the Subcontractor for the Subcontractor's services;
 - b. The compensation payable under this Agreement shall be paid by the County to the Contractor only; and
 - c. For purposes of the indemnification clause in this Agreement, the Subcontractor is an agent of the Contractor.

VII. AUTONOMY

1. Except as otherwise provided in this Agreement, the Contractor will have full control over working time, methods, and decision-making in relation to providing services pursuant to this Agreement.
2. The Contractor will work autonomously and not at the direction of the County.
3. However, the Contractor will be responsive to the reasonable needs and concerns of the County.

VIII. EQUIPMENT

1. Except as otherwise provided in the Agreement, the Contractor will provide, at Contractor's own expense, all tools, machinery, equipment, raw materials, supplies, work wear, protective personal

equipment, and anything else deemed necessary or advisable to carry out services pursuant to this Agreement (“Equipment”).

2. This obligation extends to maintenance, storage, and usage of any such Equipment.

IX. NO EXCLUSIVITY

The Parties acknowledge and agree that this Agreement is non-exclusive and that either Party will be free, during and after the term of this Agreement, to contract with or otherwise engage third parties for services similar to the services provided pursuant to the Agreement.

X. NOTICE

All notices, requests, demands, or other communications required or permitted by this Agreement shall be given in writing and delivered to the other Party at the address below:

1. To County:
Tama County Economic Development
P.O. Box 100
Marshalltown, IA 50158
2. To Contractor:
Prairie Rivers of Iowa RC & D
3116 S. Duff Ave. Suite 201
Ames, IA 50010

Notices to be deemed to have been properly delivered (a) immediately upon being served personally; (b) two (2) days after being deposited with the postal service, postage prepaid, if served by regular mail; or (c) the following day after being deposited with an overnight courier.

XI. PERFORMANCE REVIEW

The County reserves the right to review performance of the Contractor to ensure that the Contractor is adequately delivering services in accordance with the County’s identified public purposes.

XII. INDEMNIFICATION

It is the intention of the Parties that the acts or omissions of one of the Parties shall not be the legal responsibility of either Party. Except to the extent paid in settlement from any applicable insurance policies, each Party, as its interests appear, shall defend, indemnify, save and hold harmless the other Party, its officers, agents and employees from and against any and all claims, demands, actions, or causes of action of whatever character or nature arising out of or by reason of any damage, injury, or claim causally connected to acts or omissions of the Party (the indemnifying Party), its agents, officers, employees, assigns, volunteers or clients. The indemnifying Party further agrees to pay the cost of any litigation, including attorney fees, arising out of said claims, of the other Party.

XIII. NON-DISCRIMINATION

The Contractor shall not deny, restrict access to, or provide inferior service to any client or potential client, solely on the basis of sex, age, race, national origin, religion, or physical or mental handicap.

XIV. AMENDMENT/ MODIFICATION

This Agreement may be modified, by mutual agreement in writing and signed by both parties, prior to its expiration.

XV. ASSIGNMENT

The Contractor shall not, either voluntarily or by operation of law, assign or otherwise transfer its obligations under this Agreement without the express prior written consent of the County.

XVI. CAPACITY/INDEPENDENT CONTRACTOR

In providing the services under this Agreement, it is expressly agreed that the Contractor is acting as an independent contractor and as an employee. The Contractor and the County acknowledge that this Agreement does not create a partnership, joint venture, or employment relationship between them. This is exclusively a contract for service. The County is not required to pay, or to make any contributions to, any social security, local tax, state tax, federal tax, unemployment compensation, workers compensation, insurance premium, profit-sharing, pension, or any other employee benefit for the Contractor during the term of this Agreement. The Contractor is responsible for paying all wages and benefits, and for complying with reporting requirements for all local, state, and federal taxes related to payments made to the Contractor under this Agreement.

XVII. RIGHT OF SUBSTITUTION

Words in the singular mean and include the plural and vice versa. Words in the masculine, feminine, or neuter mean and include the other genders.

XVIII. GOVERNING LAW

This Agreement shall be governed by and construed in accordance with the laws of the State of Iowa. The Iowa District Court shall have exclusive jurisdiction to preside over and rule upon any dispute concerning this Agreement.

XIX. SEVERABILITY

In the event that one or more provisions of this Agreement are deemed invalid or otherwise unenforceable, such invalid or unenforceable provisions shall be severed from this Agreement, and all other provisions in this Agreement shall remain valid and enforceable.

XX. WAIVER

The waiver by either Party of a breach, default, delay, or omission as to any provisions of this Agreement shall not be construed as a waiver of any subsequent breach of the same, or any other, provision(s).

PRAIRIE RIVERS OF IOWA RC&D
By _____
Print Name __Kristine Micheletti_____
Title _____Executive Director_____
Date _____

TAMA COUNTY ECONOMIC DEVELOPMENT
By _____
Print Name ____Jacob Buchanan_____
Title _____Director_____
Date _____

GENERAL SERVICE AGREEMENT

This Agreement (“Agreement”) is hereby entered into between Tama County, Iowa (“County”), and Tama County Council on Aging (“Contractor”), (individually, each is a “Party” and they are collectively the “Parties”) for promoting community programs that help seniors with food or providing meals. This includes small food banks, and congregate meals.

I. INTRODUCTION

County has identified public purposes that can be advanced by providing certain services to its citizens. Such public purposes include, but are not limited to, providing funding for community projects to help feed elderly.

County has invited entities to share with County the services they can provide to advance said public purposes;

Contractor has demonstrated that it provides such services, that it advances the above public purposes, and that it will do so in a manner preferable to other providers of similar services; and

Contractor is agreeable to providing such services to the County according to the terms set forth in the Agreement.

II. PURPOSE

The purpose of this Agreement is to set forth the terms of, and consideration for, those services the Contractor provides with County funding, including but not limited to, promoting food and meal assistance to the elderly.

III. RESPONSIBILITIES

In exchange for payment by the County, the Contractor shall:

1. Ascertain eligibility and qualifications for services provided under this Agreement.
2. Provide services including the following during Fiscal Year 2027 (July 1, 2026 - June 30, 2027):
 - a. Solicit and fund eligible community programs to provide food assistance to seniors living in Tama County.
3. Provide an invoice to the County that details the services provided and how they satisfied the goals of the submitted application, including performance measures such as the number of individuals served using these funds.

4. Provide reasonable participation in meetings concerning the use of County funds and the services provided under this Agreement.

The County shall:

1. Allocate total Fiscal Year 2027 (July 1, 2026-June 30, 2027) funding in the amount of \$3,600.00 plus one half of community contributions up to an additional \$3,600.00.
2. Pay the above amount as inand is voiced for the above services up to the total allocation for the Fiscal Year.

IV. TERM OF AGREEMENT/TERMINATION

1. Term. The term of this Agreement shall be Fiscal Year 2027 (July 1, 2026-June 30, 2027).
2. Renewal. This Agreement shall not automatically renew and is subject to annual appropriation. Each fiscal year requires County approval and a new Agreement. Lack of appropriation permits termination of this Agreement without penalty upon written notice.
3. Early Termination. Either Party may terminate this agreement by giving the other Party 30 days written notice of termination. Amounts due for services under this Agreement shall be pro-rated to the time during which this Agreement was actually in effect.
4. Material Breach. Except in case of emergencies posing immediate health and safety risks, a Party alleging material breach must give written notice describing the breach and allow 15 days to cure.
5. Mutual Termination. This Agreement may be terminated at any time by mutual agreement of the Parties.
6. Effect of Termination. Except as otherwise provided in this Agreement or in any mutual agreement for termination, the obligations of the Contractor will end upon the termination of this Agreement.

V. PERFORMANCE

1. The Parties shall do all things necessary to ensure that the terms of this Agreement take effect.
2. Any deliberate efforts to prevent the Agreement from taking effect shall constitute a material breach of this Agreement.

VI. COMPENSATION

1. The County shall compensate the Contractor up to a maximum of \$7,200 for Fiscal Year 2027 (July 1, 2026-June 30, 2027).

2. The Contractor shall invoice the County for the amount due for Fiscal Year 2027 (July 1, 2026-June 30, 2027).
3. At least 30 days shall be allowing for payment.
4. The amount stated will be the entire amount paid for services pursuant to this agreement, and the County shall not be obligated to pay any other expenses, even if incurred in connection with providing services pursuant to this Agreement.

VII. AUTONOMY

1. Except as otherwise provided in this Agreement, the Contractor will have full control over working time, methods, and decision-making in relation to providing services pursuant to this Agreement.
2. The Contractor will work autonomously and not at the direction of the County.
3. However, the contractor will be responsive to the reasonable needs and concerns of the County.

VIII. NO EXCLUSIVITY. The Parties acknowledge and agree that this Agreement is non exclusive and that either Party will be free, during and after the term of the Agreement, to contract with or otherwise engage their parties for services similar to the services provided pursuant to this Agreement.

IX. NOTICE. All notices, requests, demands or other communication required or permitted by this Agreement shall be given in writing and delivered to the other Party at the address listed below:

1. To Tama County:
Chair, Board of Supervisors
Tama County Anex
104 West State Street
Toledo IA 52342
2. To Contractor:
Tama County Council on Aging
129 W High Street
Toledo IA 52342

Notices will be deemed to have been properly delivered (a) immediately upon being served personally; (b) two (2) days after being deposited with the postal service, postage prepaid, if serviced by regular mail; or (c) the following day after being deposited with an overnight courier.

- X. **PERFORMANCE REVIEW.** The County reserves the right to review performance of the Contractor to ensure that the Contractor is adequately delivering services in accordance with the County's identified public purposes.
- XI. **INDEMNIFICATION.** It is the intention of the Parties that the acts of omissions of one of the Parties shall not be the legal responsibility of the other Party. Except to the extent paid in settlement from any applicable insurance policies, each Party, as its interest appear, shall defend, indemnify, save and hold harmless the other Party, its officers, agents and employees from and against any and all claims, demands, actions or causes of action of whatever character or nature arising out of or by reason of any damage, injury, or claim causally connected to acts or omissions of that Party (the indemnifying Party), its agents, officers, employees, assigns, volunteers or clients. The indemnifying Party further agrees to pay the cost of any litigation, including attorney fees, arising out of said claims, for the other Party. Defense and settlement will be coordinated reasonably. No settlement shall admit fault or impose obligations without consent of both Parties.
- XII. **NON-DISCRIMINATION.** The Contractor shall not deny, restrict access to, or provide inferior service to any client or potential client, solely on the basis of sex, age, race national origin, religion, or physical or mental handicap.
- XIII. **AMENDMENT/MODIFICATION.** This Agreement may be modified, by mutual agreement in writing and signed by both parties, prior to its expiration.
- XIV. **ASSIGNMENT.** The Contractor shall not, either voluntarily or by operation of law assign or otherwise transfer its obligations under this Agreement without the express prior written consent of the County.
- XV. **CAPACITY/INDEPENDENT CONTRACTOR.** In providing the services under this Agreement, it is expressly agreed that the Contractor is acting as an independent contractor and not as an employee. The Contractor and the County acknowledge that the Agreement does not create a partnership, joint venture, or employment relationship between them. This is exclusively a contract for service. The County is not required to pay, or to make any contributions to, any social security, local tax, state tax, federal tax, unemployment compensation, workers compensation, insurance premium, pension, or any other employee benefit for the Contractor during the term of this Agreement. The Contractor is responsible for paying all wages and benefits, and for complying with reporting requirements for all local, state and federal taxes related to payment made to the Contractor under this Agreement.
- XVI. **COMPLIANCE AND NOTIFICATION.** Contractor shall comply with all applicable laws, permits, and policies; implement a written safety plan for the event; and

shall forward copies of all injury or property damage reports to the County as soon as reasonably practicable.

- XVII. NON-DISCLOSURE. Each Party will protect nonpublic information received from the other. County may use Contractor-provided statistics and images for public reporting with attribution. Ownership of each Party's pre-existing intellectual property shall be retained by such Party.
- XVIII. RIGHT OF SUBSTITUTION. Words in the singular mean and include the plural and vice versa. Words in the masculine, feminine or neuter mean and include the other genders.
- XIX. GOVERNING LAW. This Agreement shall be governed by and construed in accordance with the laws of the State of Iowa. The Iowa District Court of Tama County shall have exclusive jurisdiction to preside over and rule upon any dispute concerning this Agreement.
- XX. SEVERABILITY. In the event that one or more provisions of this Agreement are deemed invalid or otherwise unenforceable, such invalid or unenforceable provisions shall be severed from this Agreement, and all other provisions in the Agreement shall remain valid and enforceable.
- XXI. WAIVER. The waiver by either Party of a breach, default, delay or omission as to any provision of this Agreement shall not be construed as a waiver of any subsequent breach of the same, or of any other, provision(s).

TAMA COUNTY COUNCIL ON AGING

By Mike Gilchrist

Print Name Mike Gilchrist

Title President

Date June 16, 2026

TAMA COUNTY, IOWA

By _____

Print Name _____

Title _____

Date _____

RESOLUTION 6-22-2026B

Authorizing Appropriations to County Officers and Departments for FY2026/2027

WHEREAS, the County Board of Supervisors shall appropriate dollars for all budgetary departments based on Iowa Code 331.433(6);

WHEREAS, appropriations on Budgetary Funds/Departments for FY26/27 are based on the Notice of Public Hearing-Budget Estimate published on April 10, 2026.

NOW, THEREFORE BE IT RESOLVED, the Tama County Board of Supervisors agree to appropriate the rates as attached for each department.

DEPT. #	DEPARTMENT NAME	FY2027 Budgeted Amount	FY2027 APPROPRIATION
1	Board of Supervisors	2,242,564	2,018,307
2	Auditor	563,541	507,186
3	Treasurer	706,844	636,159
4	Attorney	611,754	550,578
5	Sheriff	4,106,626	3,695,963
6	Substance Abuse	15,700	14,130
7	Recorder	354,169	318,752
8	Human Resources	25,500	22,950
10	Zoning	38,147	34,332
11	Road Clearance	0	0
12	Safety	0	0
20	Engineer	11,080,293	9,972,263
21	Veterans Affairs	93,613	84,251
22	Conservation	1,204,458	1,084,012
23	Local Health/Nurses	1,076,283	968,654
24	Weed Control	17,160	15,444
25	Relief/Social Programs	67,850	61,065
27	Human Services	4,500	4,050
28	Medical Examiner	62,800	56,520
29	Correctional Services	110,000	99,000
31	Court Services	101,500	91,350
33	Libraries	69,000	69,000
34	Historical Society Grant	17,400	15,660
38	4-H Fair Grant	22,500	22,500
39	Other Social Services	11,375	11,375
40	Drainage District	12,069	12,069
42	Bee Hive Inspection	200	200
44	Township Officers	4,825	4,342
46	Insurance and Bonds	637,000	637,000
47	Policy and Administration	93,600	84,240
48	Ambulance	0	0
51	General Services	455,339	409,805
52	Data Processing	419,633	377,669
60	Mental Health	61,807	55,626

80	County Farm	5,500	4,950
99	Non-Departmental	4,611,401	4,150,260
	TOTALS	\$28,904,951	\$26,089,662

RESOLUTION 6-22-2026C

Resolution to Transfer Funds

\$20,000.00 from the General Fund (0001) into the Capital Projects Fund (1600) to cover future tuck-pointing expenses in the amount of \$15,000 and future HVAC needs in the amount of \$5,000.

RESOLUTION 6-22-2026D

Resolution to Transfer Funds

\$90,000.00 from the General Fund (0001) into the Capital Projects Fund (1600) to cover future IT equipment.