

OFFICE OF THE
Appanoose County Auditor
KELLY HOWARD

COURTHOUSE
201 N. 12th St., Rm 11
CENTERVILLE, IOWA 52544
Phone (641) 856-6191
auditor@appanoosecounty.net

Meeting Agenda
January 19, 2026

The Appanoose County Board of Supervisors will meet Monday, January 19, 2026 at 9:00 A.M. in the Boardroom of the Courthouse. Items on the agenda include:

1. Pledge
2. Declaration of items to be added to the agenda/Approve agenda
3. Approve minutes of the January 5, 2026 meeting
4. Approve reports (1/16 payroll, 12/25 Prisoner Room & Board & Auditor & Recorder Quarterly Report)
5. Approve bills
6. Approve GIS Data Grant Agreement: Southern Iowa Electric Cooperative
7. Jason Fraser, City of Centerville: EMS Property tax levy request
8. Discuss/Approve City of Centerville 28e Agreement: EMS Services
9. Gary Anderson: Appointment of Justice Finch as Deputy
10. Approve DHS Tax Suspension List letter
11. Approve Resolution 2026-5: Set Public Hearing County Property Sale #3125, Coal in NE SE 29-68-17, parcel 020131005720000, lying under 020131001750000
12. Approve Resolution 2026-6: Set Public Hearing County Property Sale #3126, Coal in SE SE 29-68-17, parcel 020131005730000, lying under 020131001760000
13. County Engineer report
14. Public Comments
15. Adjourn

Join Zoom meeting Online:

<https://zoom.us/j/6578806191?pwd=zXhtModzmQTn7WKa79RVJrQ7jDfA8R.1&omn=99701628053>

Or dial-in: (312) 626-6799, Meeting ID: 657 880 6191, Passcode: 1fQX33

January 5, 2026

Appanoose County Board of Supervisors met in regular session January 5, 2026, at 9:00 A.M. in the Boardroom of the Courthouse. Present: Jeff Kulmatycki, Chairman, Dustin Harvey and Scott Buban, Boardmembers. Absent: none.

The meeting started with the pledge.

Harvey motioned to approve the agenda. Seconded by Buban. All voted aye.

Buban motioned to approve the minutes of the January 2, 2026 meeting. Seconded by Harvey. All voted aye.

Harvey motioned to approve 12/19 & 1/2/26 payrolls, 11/25 Prisoner Room & Board and Sheriff Quarterly report. Seconded by Buban. All voted aye.

Buban motioned to approve the bills. Seconded by Harvey. All voted aye.

Access Sys	Typing-Print.-Bind. Serv.	944.45
ADLM EM	Contrib. & Purchase Serv	2617.15
Alliant	Electric Light & Power	7599.66
Amazon	Law Enf. Equip & Weapons	715.72
Amer Home Fdg	Juvenile Detention & Shel	559.80
Sec Rds	Fuels	2342.30
Baker's	Engineering Services	30.00
Bill & Ray's Auto	Engineering Services	1100.00
Binns & Stevens	Engineering Services	904.75
Bob Barker	Jail Equip. & Furniture	207.97
BP Business Solns	Transportation	141.70
Bratz Oil	Mileage & Transp. Expense	202.54
Mark Brown	Engineering Services	132.00
Brown's Shoe	Engineering Services	174.25
Building Mgmt Systems	Building Repair & Maintce	5710.00
Calhoun Burns	Engineering Services	11289.25
Cville Iron	Engineering Services	458.55
Central IA Det	Juvenile Detention & Shel	250.00
Central IA Fasteners	Engineering Services	97.00
Chariton Valley Elec	Engineering Services	41.80
Cville Wtrwks	Water & Sewer	14756.65
City of Ottumwa/SIRG	Construction & Maint.	7998.50
City of Plano	Maintenance Contract	175.04
City of Unionville	Maintenance Contract	129.53
CJ's Rental	Law Enf. Equip & Weapons	300.00
Clark's Sewer & Rooter	Building Repair & Maintce	150.00
Brian Cowan Trucking	Engineering Services	7192.90
Davison Fuels & Oil	Fuels	17.59
S Dittmer	Legal Serv. Dep-Subp-Tran	1009.05
Douds Stone	Engineering Services	3377.11
Eastern IA Tire	Engineering Services	2203.24
Erman Corp	Bridge & Culvert Maint.	22150.00
First National Bank	Dues & Memberships	1008.00
Fogle Home & Hardware	Engineering Services	272.99
Furever Friends	Animal Control	10000.00
GreatAmerica	Educational & Train.Serv.	234.21
Gullett Fence	Engineering Services	250.00
Hamilton Produce	Engineering Services	91.20
Henderson Products	Engineering Services	133.82
Hills San	Engineering Services	525.00
Holiday Inn	Educational & Train.Serv.	677.60

Hotsy Cleaning Systems	Engineering Services	658.80
Housby Mack	Engineering Services	879.55
K Howington	Mileage & Transp. Expense	258.10
IDPS	Radio and related equipme	1431.00
IA Dept of Transp	Engineering Services	15200.00
Independent Salt	Engineering Services	5533.00
Iowa Bridge & Culvert	Engineering Services	11955.07
Iowa Comm Assurance Pool	Tort Liability Ins.	246484.00
IA Emerg Mgmt	Educational & Train.Serv.	350.00
IA Law Enforcement Academy	Educational & Train.Serv.	375.00
IA Media Network	Typing-Print.-Bind.Serv.	789.78
ISSDA	Educational & Train.Serv.	125.00
IA Workforce	Off. Supplies & Forms	17.32
Johnson Co Sheriff	Law Enf. Equip & Weapons	150.00
Kimball	Engineering Services	1601.29
Kone	Building Repair & Maintce	1727.62
Legends	Engineering Services	105.84
Mail Serv	Typing-Print.-Bind.Serv.	2481.32
Mainstay Systems	Off. Supplies & Forms	2709.00
M Messamaker	Educational & Train.Serv.	112.00
Mid Country Machinery	Engineering Services	1362.84
Midwest Wheel	Engineering Services	1294.45
Monroe Sheriff	Legal Serv. Dep-Subp-Tran	38.00
Z Musgrove	Medical & Health Services	250.00
Myers Custom Sign	Engineering Services	40.00
Northtown Living	Rent Payments	650.00
Numa Towing	Engineering Services	353.00
Owl Pharm	Prescriptions & Medicine	110.36
PCHelp, LTD	Engineering Services	384.00
Petty C-Sheriff	Building Repair & Maintce	72.28
R Pfannebecker	Building Repair & Maintce	180.00
Phelps Uniform	Engineering Services	148.62
Pitney Bowes	Postage & Mailing	195.00
Quick Shop	Transportation	60.00
Rahn Equipment	Construction & Maint.	119000.00
Rainbo Oil	Engineering Services	2040.29
RRWA	Engineering Services	28.50
River Hills	Medical & Health Services	130.00
G Roefer	Medical & Health Services	200.00
Sector	Vehicle Repair & Maintce	382.50
M Sias	Salary-Regular Employees	1129.17
Sidwell	Computer & Microfilm Supp	2358.75
J Six	Educational & Train.Serv.	123.20
SJ Smith Co Inc	Engineering Services	623.33
Solutions	Computer & Microfilm Supp	81.29
Stericycle	Medical Supplies	321.58
D Sturms	Mileage & Transp. Expense	255.85
TerviPay	Medical & Health Services	695.31
T3 Concrete Pumping	Bridge & Culvert Maint.	645.00
Underwood Law	Legal & Ct-Related Serv.	1886.10
US Eank	Educational & Train.Serv.	2843.81
US Cellular	Off. Supplies & Forms	791.76
USPS	Postage & Mailing	671.00
Verizon	Off. Supplies & Forms	200.04
Visa	Off. Supplies & Forms	1599.60
Walker Welding	Engineering Services	175.66
Wapello Co Aud	Legal & Ct-Related Serv.	621.57

J Willier	Legal & Ct-Related Serv.	765.00
Windstream	Telephone & Telegr.Serv.	1203.09
WINDSTREAM	Engineering Services	108.75
Grand Total		545134.71

Harvey motioned to approve the 2026 ICAP renewal. Seconded by Buban. All voted aye.

Buban motioned to approve resolution 2026-3. Seconded by Harvey. All voted aye.

RESOLUTION NO 2026-3

APPROPRIATIONS AMENDMENT

WHEREAS, Resolution No 2025-28 dated June 16, 2025 set appropriations by department for Fiscal Year 2026, and

WHEREAS, Resolution No 2025-49 dated December 15, 2025 set appropriations for Governmental Funds with FY26 Budget Amendment #1

NOW THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Appanoose County, Iowa to amend Agency Fund appropriations by the following amounts:

<u>Dept# & Name</u>	<u>Amount</u>
58-ADLM EM	\$115,238

The above and foregoing resolution was adopted by the Board of Supervisors of Appanoose County, Iowa on January 5, 2026, the vote thereon being as follows:

AYES: /s/ Jeff Kulmatycki, Dustin Harvey, Scott Buban NAYS: none

/s/ Jeff Kulmatycki, Chairperson, Board of Supervisors

Attest: /s/ Kelly Howard, Appanoose County Auditor

Harvey motioned to approve the social media policy. Buban voiced his disapproval of the policy due to freedom of speech. Seconded by Kulmatycki. Kulmatycki and Harvey voted aye. Buban voted nay.

Harvey motioned to approve the full-time jailer hiring of Timothy Swan effective 12/31/25 with a starting pay of \$32.60 an hour. Seconded by Buban. All voted aye.

Harvey motioned to award contract no 04-C004-131 for project no BROS-C0004(131)-5F-04 and authorize the engineer to sign project documents. Seconded by Buban. All voted aye.

Harvey motioned to approve the 2025 Appanoose County Safety Plan. Seconded by Buban. All voted aye.

Buban motioned to open the public hearing for County Property Sale #4969 at 9:05 A.M. Seconded by Harvey. All voted aye. There were no public comments. Harvey motioned to close the public hearing at 9:05 A.M. Seconded by Buban. All voted aye. Harvey motioned to approve Resolution 2026-4. Seconded by Buban. All voted aye.

RESOLUTION 2026-4

SALE OF COUNTY'S INTEREST IN CERTAIN REAL PROPERTY

WHEREAS, Appanoose County has an interest in certain real property legally described as follows:

Parcel #330283007560000

COAL E ½ SE 16-67-16 in Appanoose County, Iowa (lying under Parcels 330283000240000 & 330283000250000)

WHEREAS, Appanoose County is desirous of disposing of its interest in the above legally described property by transferring ownership to: Donald F. Ballanger Revocable Trust in the amount of One Hundred dollar(s) all its right, title, interest, estate, claim and demand, in the above described real estate.

WHEREAS, the Board is desirous of disposing of the County's interest in the real property as required by Iowa Code Section 331.361; has held a public hearing on the proposed property sale in accordance with Iowa Code Section 331.305; has published notice of the time and place of the public hearing on the proposed property sale; and has solicited public comment and input on the proposed property sale prior to finally acting on such proposal.

NOW, THEREFORE, BE IT RESOLVED that payment is due by the close of business on the day of passage of this resolution or this sale is null and void and this resolution shall be rescinded.

BE IT FURTHER RESOLVED that, after a public hearing on the matter, the Appanoose County Board of Supervisors resolves to execute a Quit Claim Deed to transfer any ownership it may have to the owner(s) named above, all its right, title, interest, estate, claim and demand, in the above described real estate in Appanoose County, Iowa.

PASSED AND APPROVED this 5th day of January 2026

/s/ Jeff Kulmatycki, Chairperson, Board of Supervisors

ATTEST: /s/Kelly Howard, Appanoose County Auditor

County Engineer, Brad Skinner provided an update to the board. Routine maintenance is being performed. The roads were slick with frost this morning. The focus this time of year is brush removal. Pipe replacements are at a minimal.

FYI-Service Agency has been officially dissolved.

Buban motioned to open the public hearing for the Urban Revitalization Plan at 9:10 A.M. Seconded by Harvey. All voted aye. Public comments/questions were received. Who covers the abatement in the meantime? There is no loss to cover. Can Exline get help in getting a similar program started there? Yes. Is there a sliding scaled after the 3 years? No. When does the abatement start? When it's applied for. Will it go back to last year? It's unknown if that's legal. Harvey motioned to close the public hearing at 9:49 A.M. Seconded by Buban. All voted aye.

Public Comments: Questions on urban revitalization were asked. When is this going to be approved? February. Are confinements included? Yes.

Buban motioned to adjourn. Seconded by Harvey. All voted aye.

The Board adjourned to meet the call of the Auditor at 9:51 A.M.

Appanoose County Board of Supervisors

Attest:

Kelly Howard, Appanoose County Auditor

DISTRICT COURT OF APPANOOSE COUNTY IOWA

REPORT OF FEES COLLECTED
PRISONER ROOM AND BOARD

To the Board of Supervisors of Appanoose County:

I, Sara Oden, Clerk/clerk's Designee of the District Court of the above-named County and State, do hereby certify that the following is a true and correct statement of the fees collected by the Clerk of Court for the month of December, 2025, and the same has been paid to the County as per receipt attached.

COUNTY SHARE OF PRISONER ROOM & BOARD

1000-1000-4440-05-302	Total Prisoner Room & Board Reimbursement 100% General Basic	\$212.50
29000-01000-4440-05-301	60% Transfer to Sheriff	\$127.50

Transfer authorized by Appanoose County Board of Supervisors
This _____ day of _____, 20_____.

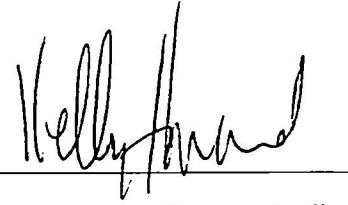
Signed: _____
Chairperson

STATE OF IOWA, APPANOOSE COUNTY
TO THE BOARD OF SUPERVISORS OF APPANOOSE COUNTY, IOWA

I, Kelly Howard, Auditor of the above-named County and State do hereby certify that the following is a true and correct statement of the fees collected by me in my office for the quarter ended December 31st, 2025, and the same has been paid to the proper authorities as per duplicate voucher as attached:

Plat Books	\$120.00
Copy Work	\$0.0
Misc.	<u>\$30.00</u>
Total	<u><u>\$150.00</u></u>

RESPECTFULLY SUBMITTED,



County Auditor

A standard linear barcode is positioned horizontally across the page, consisting of vertical black lines of varying widths on a white background.

1/07/2614:19:38

Miscellaneous Receipt
Appanoose County Treasurer

01/07/2026

Received from Customer

200

Appanoose County Auditor

Receipt# 24766

<u>Payment Method</u>	<u>Amount</u>	<u>Check#</u>	<u>Paid by</u>
Check	150.00	1072	Appanoose County Auditor

#	Fund	Function	Rev	Dept	Prj	Sub	Post	Earned	Amount	
1	01000	3	09000	5500	02			1	12/31/2025	150.00
									Photocopy/FAX Fees	
									k 150.00 tm	
									Quarterly report	
									Total Amount	150.00



Office of Appanoose County Recorder
c/o Courthouse
201 N. 12th Street | Centerville, Iowa 52544
641-856-6103

County Recorder's Report of Fees Collected

I Maegan Messamaker, Recorder of the County of Appanoose State of Iowa, do hereby certify that the following is a true and correct statement of the fees collected by me in my office for the quarter ending, December 31, 2025 and the same has been paid to the County Treasurer, as per duplicate vouchers which are provided upon request.

Recording Deeds	\$3,250.00
Real Estate Mortgages	\$8,435.00
Releases & Assignments	\$705.00
Hunting & Fishing Licenses	\$391.00
Copies	\$519.00
Boat Registration Writing Fees	\$76.00
Miscellaneous	\$3,650.00
Snow & ATV Writing Fees	\$420.00
R.E. Transfer Tax	\$7,432.13
Vital Records	\$1,164.00
County Conservation	\$65.00
 Total	 \$26,107.13

All of which is respectfully submitted.


Maegan Messamaker
Appanoose County Recorder

**Data Grant Agreement
Concerning
the Granted Use of Geographic Information System Data**

This Data Grant Agreement is entered into this 13th day of January, 2026 by and between Appanoose County AND

Southern Iowa Electric Cooperative (Hereinafter referred to as Grantee)
(Print or Type Grantee Name)

PO Box 70 - 22458 Hwy 2 Bloomfield IA 52537
(Print or Type Grantee Address)

Ross Hunter _____ 641-644-2277
(Print or Type Grantee Contact Person) (Print or Type Grantee Telephone Number)

Project Name and Description: SIEC internal outage map. Provides a single internal view for field crews by combining outage status with system and land data including conductor, device locations, rights-of-way, and landowner information to improve situational awareness, coordination, and restoration efficiency

The PURPOSE OF THIS DATA GRANT AGREEMENT is to specify the terms and conditions under which Appanoose County grants the use of Appanoose County Geographic Information System (GIS) data and/or digital data products to the above mentioned Grantee for the project described.

NOTE: Appanoose County GIS cadastral map data does not replace or modify land surveys, deeds, and/or other legal instruments defining, land ownership and use.

Appanoose County has developed a digital graphic and tabular database (Geographic Information System, hereinafter GIS), depicting land and cadastral data based on NAD_1983 State Plane Iowa South FIPS 1402 Feet Coordinate System.

Appanoose County agrees to grant the use of the GIS data listed on page 4 of this agreement, which have been reviewed and are suitable for this project which benefits the citizens of Appanoose County. This GIS data will be free of charge, though there may be charges based on the direct cost of materials and services to provide the data.

Grantee agrees that the GIS Data provided under this Agreement are intended for the sole use of the Grantee in support of the specific project referenced above. GIS Data is granted for the life of the project and may be enhanced, analyzed, manipulated or output by the duly authorized agents of the requesting agency or organization but only for the purposes of the specified project.

Grantee also agrees a copy of all digital data (with appropriate documentation), publications, maps, or other geographic or summary information produced by this project shall be provided to the GIS Technician.

Grantee hereby acknowledges the limitations of the Appanoose County GIS data and information contained therein and restrictions on the use of the GIS data.

Limitations of the data and information provided

1. Appanoose County is not responsible for any hardware or software needed to access and use the data and information therein.
2. The Appanoose County GIS data distributed by Appanoose County contains information from publicly available sources. Appanoose County has developed the data for internal use. All data is provided as is, with all faults, and without warranty of any kind, either expressed or implied, including, but not limited to, the implied warranties of merchantability and fitness for a particular purpose.
3. The Grantee understands and acknowledges that the data and information contained therein are subject to constant change and that its accuracy cannot be guaranteed. Appanoose County makes no warranties or a guarantee, either expressed or implied, as to the accuracy, completeness, or correctness of such data, nor accepts any liability arising from any incorrect, incomplete or misleading information contained therein.
4. Appanoose County shall not be subject to liability for human errors, defect or failure of machines, or any material used in connection with the machines, including but not limited to disks and energy.
5. Appanoose County shall not be subject to liability for any lost profits or consequential damages, or claims against the Grantee by Third parties. The liability of Appanoose County for damages, regardless of the form of the action, shall not exceed the fee paid for the GIS data.
6. The entire risk as to the quality, performance and usefulness of the data rests with the Grantee.
7. The Grantee releases Appanoose County and its officers, agents, consultants, contractors and employees from any and all claims, actions or causes of action for damages including, but not limited to, any costs of recovering, reprogramming or reproduction of programs or data stored in or used with the Appanoose County GIS data, damage to property, damages for personal injury or for any lost profits, lost savings or other special incidental or consequential damages arising, from the use of or inability to use the Appanoose County GIS data.
8. The Grantee shall indemnify and hold harmless Appanoose County and its officers, agents, consultants, contractors and employees from any and all liability claims or damages to any person or property arising, from or connected with the use of Appanoose County GIS data.

Restrictions on use of the data and information provided

1. The Grantee understands that this is a one-time only delivery and that Appanoose County has no responsibility for updating this product or information therein.
2. This Data Grant Agreement does not constitute a transfer of any title or interest in the Appanoose County GIS data.
3. The Grantee agrees to recognize and honor in perpetuity the copyrights, and other proprietary claims for databases, tax maps, and other collateral information, and products established or produced by Appanoose County, or the vendors furnishing said items to Appanoose County.
4. The Grantee may copy the Appanoose County GIS data granted via this agreement only for backup purposes.
5. Derived products such as graphic displays and printed tabular listings derived from Appanoose County GIS data may be used in publications and presentations, provided that credit is given to Appanoose County as the custodian of the data and credit is also given to the original source of the data if other than Appanoose County. Appanoose County also requires that in the use of this data the Grantee employ, attach or release a statement which includes the following text:

Appanoose County GIS data is provided for internal use only and is not to be distributed to any other person or entity, including, but not limited to, any entity which is affiliated with the Grantee.
6. The Grantee shall use the GIS data exclusively for internal use and not for the use by any other person or entity, including, but not limited to, any entity which is affiliated with the Grantee.
7. In order to maintain data quality and consistency and to ensure notification to all parties regarding data updates, the Grantee agrees that the GIS data or portion thereof will not be licensed, assigned, released, published, transferred, sold or otherwise made available to a third party without the expressed written permission of Appanoose County. The Grantee should instead refer other governmental units, agencies, organizations, companies or individuals to Appanoose County for direct distribution of Appanoose County GIS data.
8. Upon the occurrence of the breach of or non-compliance with any term or provision of this Agreement, Appanoose County may provide written notice of the occurrence to the Grantee, and terminate this Agreement. This Agreement shall terminate immediately following such notice by Appanoose County. The Grantee shall, within 30 days after termination of this Agreement, return all GIS Products that were exchanged through this Agreement and are in the possession of the Grantee to Appanoose County.
9. This Grant Agreement constitutes the entire agreement between the parties hereto. This Agreement may not be changed, modified, or amended, in whole or in part, except in writing, and signed by the parties.
10. This Agreement and performance hereunder shall be governed and construed by the Laws of the State of Iowa.

Appanoose County makes no claims as to the reliability of the data or the validity of any future use of this data. Appanoose County maintains an ongoing program to record and correct errors in this data that are brought to its attention.

If any provision or provisions of this Agreement shall be held to be invalid, illegal, unenforceable or in conflict with the law of any jurisdiction, the validity, legality and enforceability of the remaining provisions shall not be affected or impaired thereby.

The GIS Products being provided via this agreement are: _____

Grantee shall pay Appanoose County a one-time fee of \$_____ for the direct cost of materials and services as itemized on the Appanoose County GIS Data Cost Analysis sheet.

The undersigned acknowledges the terms and conditions of the Data Grant Agreement specified above and warrants to Appanoose County that he/she has full power and authority to enter into, and where applicable, to act as the agent of the Cooperator and be bound to perform its obligations under this Agreement;

Authorizing Signature: Ross Hunter Date 13 January 2026
Print Name: Ross Hunter
Title: COO/ Systems Analyst
Company or Affiliation: Southern Iowa Electric Cooperative

Appanoose County acknowledges this Data Exchange Agreement as specified above:

Date _____
(Chair, Appanoose County Board of Supervisors)

To submit this form please print, complete, and mail to:

GIS Technician
1200 Hwy 2 West
Centerville, Iowa 52544



CITY OF CENTERVILLE

312 East Maple St, PO Box 578

Centerville, IA 52544

www.centerville-ia.org

Phone: (641) 437-4339 Fax: (641) 437-1498

January 13, 2026

Appanoose County Board of Supervisors
C/O Kelly Howard, Appanoose County Auditor
Appanoose County Courthouse
201 N. 12th St.
Centerville, IA 52544

Dear Board of Supervisors,

On behalf of the City of Centerville, I am writing to request FY27 funding support for countywide emergency medical services (EMS) provided by Centerville Fire Rescue (CFR). This request builds on our ongoing collaboration, voter direction, and shared commitment to maintaining ambulance service throughout Appanoose County.

Since December 2018, Centerville Fire Rescue has served as the primary paramedic-level transporting ambulance service for the entire county. Over that time, the City and County have worked together through multiple discussions and actions, including declaring EMS an essential service, forming a County EMS committee, utilizing ARPA funding for transitional support, and, most importantly, placing EMS funding measures before the voters.

In November 2024, Appanoose County voters approved both the continuation of the EMS income surtax and the creation of an EMS property tax levy with strong support. The City views this as a clear directive to continue developing a stable, countywide funding approach for EMS.

For FY27, the City projects EMS operating revenues of approximately \$720,900 and operating expenses of approximately \$1,155,605, resulting in a projected funding gap of \$434,705. As with prior years, this figure is expected to be refined during the City's budget process; however, it reflects the scale of resources required to maintain 24/7 paramedic-level coverage across the county.

Accordingly, the City respectfully requests **\$434,705** in FY27 support from the County's EMS Property Tax Levy to help fund countywide EMS operations under a 28E framework.

We appreciate the Board's continued partnership and thoughtful consideration of this request. I look forward to continued collaboration throughout the budget process and am happy to provide any additional information that may be helpful.

Respectfully,

Jason Fraser

Jason Fraser

City Administrator

City of Centerville, Iowa



City of Centerville, IA

Budget Worksheet Account Summary

For Fiscal: 2026-2027 Period Ending: 07/31/2026

Defined Budgets						
	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity
Fund: 001 - GENERAL FUND						
Revenue						
<u>001-160-4502</u>	EMS FEES-PRIVATE PAY	40,000.00	46,120.31	45,000.00	50,847.40	90,000.00
<u>001-160-4503</u>	EMS FEES-INSURANCE PAY	390,000.00	286,555.65	325,000.00	169,502.97	320,000.00
<u>001-160-4504</u>	EMS FEES-MEDICAID/MEDICARE	248,000.00	204,830.62	180,000.00	126,539.73	240,000.00
<u>001-160-4552</u>	EMS MEMBERSHIP FEE-COUNTY	260,000.00	250,825.00	390,000.00	0.00	0.00
<u>001-160-4705</u>	DONATIONS	0.00	0.00	0.00	37.00	0.00
<u>001-160-4715</u>	RECEIPTS/REFUNDS-EMS	10,000.00	9,522.36	10,000.00	0.00	70,000.00
<u>001-160-4735</u>	FUEL TAX REFUND	750.00	853.81	750.00	534.65	900.00
	Revenue Total:	948,750.00	798,707.75	950,750.00	347,461.75	720,900.00
Expense						
<u>001-160-6010</u>	SALARIES & LONGEVITY PAY	455,003.00	419,996.32	590,211.40	309,529.59	636,355.00
<u>001-160-6036</u>	PARTTIME/PRN EMS SALARIES	90,000.00	115,457.44	0.00	56,709.83	0.00
<u>001-160-6198</u>	PHYSICALS	0.00	420.00	0.00	723.00	1,500.00
<u>001-160-6210</u>	MEMBERSHIP FEES	250.00	0.00	0.00	335.00	500.00
<u>001-160-6230</u>	SCHOOL & TRAINING	4,000.00	2,669.62	5,000.00	3,956.23	8,000.00
<u>001-160-6240</u>	MEETINGS & CONFERENCES	300.00	0.00	0.00	0.00	0.00
<u>001-160-6310</u>	BUILDING MAINTENANCE & RE...	0.00	61.37	1,500.00	203.87	750.00
<u>001-160-6330</u>	GASOLINE/DIESEL	17,000.00	8,094.80	10,000.00	4,243.68	10,000.00
<u>001-160-6332</u>	OIL & FILTERS	300.00	0.00	300.00	171.06	300.00
<u>001-160-6333</u>	REPAIR & MAINTENANCE - VE	6,000.00	10,375.13	5,000.00	1,629.32	5,000.00
<u>001-160-6335</u>	TIRES-NEW & REPAIR	2,000.00	0.00	2,000.00	35.00	2,000.00
<u>001-160-6350</u>	EQUIPMENT REPAIR & MAINTE	3,500.00	6,326.75	4,500.00	3,697.92	6,500.00
<u>001-160-6370</u>	HEATING FUEL	1,000.00	1,230.76	750.00	254.76	1,200.00
<u>001-160-6371</u>	ELECTRICITY	2,000.00	863.22	1,500.00	1,340.71	3,200.00
<u>001-160-6373</u>	TELECOMMUNICATION SERVICE	4,200.00	3,315.22	4,000.00	1,910.68	4,000.00
<u>001-160-6378</u>	INTERNET SERVICE	250.00	217.80	250.00	118.80	250.00

Budget Worksheet

For Fiscal: 2026-2027 Period Ending: 07/31/2026
Defined Budgets

		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity
<u>001-160-6402</u>	ADVERTISING EXPENSE	0.00	35.18	0.00	0.00	0.00	0.00
<u>001-160-6419</u>	DATA PROCESSING EXPENSE	47,460.00	37,782.25	47,460.00	26,791.82	45,500.00	0.00
<u>001-160-6435</u>	RADIOS-UPKEEP & MAINTENAN	2,000.00	142.39	1,000.00	0.00	1,000.00	0.00
<u>001-160-6490</u>	PROFESSIONAL SERVICES	4,000.00	14,761.02	7,500.00	1,010.74	5,000.00	0.00
<u>001-160-6501</u>	HOUSEKEEPING SUPPLIES	600.00	779.58	600.00	361.85	600.00	0.00
<u>001-160-6504</u>	MINOR TOOLS & EQUIPMENT	500.00	2,386.08	1,500.00	750.35	2,000.00	0.00
<u>001-160-6505</u>	MEDICAL SUPPLIES	40,000.00	30,588.59	30,000.00	20,072.10	35,000.00	0.00
<u>001-160-6506</u>	OFFICE SUPPLIES	1,500.00	1,407.36	1,000.00	706.33	1,500.00	0.00
<u>001-160-6507</u>	OPERATING SUPPLIES & MATE	2,500.00	107.81	2,000.00	333.06	1,000.00	0.00
<u>001-160-6508</u>	POSTAGE	100.00	0.00	100.00	0.00	25.00	0.00
<u>001-160-6531</u>	MISCELLANEOUS EXPENSE	1,000.00	379.24	1,000.00	102.76	500.00	0.00
<u>001-160-6546</u>	UNIFORM EXPENSE	4,000.00	3,620.29	4,000.00	2,067.75	4,000.00	0.00
<u>001-160-6582</u>	MISC REFUND	30,000.00	28,490.11	30,000.00	15,283.29	30,000.00	0.00
<u>001-160-6723</u>	CAPITAL OUTLAY - EQUIPMEN	368,000.00	381,780.94	0.00	0.00	110,000.00	0.00
<u>001-160-6725</u>	CAPITAL OUTLAY - OFFICE EQU...	2,000.00	1,205.71	2,000.00	2,409.23	2,500.00	0.00
	Expense Total:	1,089,463.00	1,072,494.98	753,171.40	454,748.73	918,180.00	0.00
	Fund: 001 - GENERAL FUND Surplus (Deficit):	-140,713.00	-273,787.23	197,578.60	-107,286.98	-197,280.00	0.00
Fund: 112 - EMPLOYEE BENEFIT							
	Expense						
<u>112-160-6110</u>	FICA - CITY'S SHARE	40,775.00	39,571.21	31,095.00	25,773.09	48,681.00	0.00
<u>112-160-6130</u>	IPERS	49,619.00	48,850.84	33,843.00	29,386.85	58,449.00	0.00
<u>112-160-6141</u>	PENSIONS - CITY'S SHARE	0.00	0.00	31,289.00	4,161.23	0.00	0.00
<u>112-160-6150</u>	HEALTH INSURANCE	90,898.00	95,327.37	94,608.00	52,116.84	115,536.00	0.00
<u>112-160-6156</u>	LIFE INSURANCE	424.00	234.90	455.00	121.80	513.00	0.00
<u>112-160-6160</u>	WORKMAN'S COMP.	20,749.00	9,118.31	9,975.00	0.00	8,944.00	0.00
<u>112-160-6170</u>	UNEMPLOYMENT INSURANCE	250.00	583.84	0.00	148.34	0.00	0.00
<u>112-160-6198</u>	PHYSICALS	750.00	381.00	0.00	0.00	0.00	0.00
<u>112-160-6199</u>	EMPLOYEE BENEFITS EXPENSE	5,928.00	5,197.60	7,066.40	2,574.00	5,302.00	0.00
	Expense Total:	209,393.00	199,265.07	208,331.40	114,282.15	237,425.00	0.00
	Fund: 112 - EMPLOYEE BENEFIT Total:	209,393.00	199,265.07	208,331.40	114,282.15	237,425.00	0.00

Budget Worksheet

For Fiscal: 2026-2027 Period Ending: 07/31/2026
Defined Budgets

		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity
Fund: 950 - EMS RESERVE							
Revenue							
<u>950-160-4705</u>	DONATIONS - EMS RESERVE	500.00	1,030.00	0.00	800.00	0.00	0.00
<u>950-160-4715</u>	RECEIPTS/REFUNDS - EMS RES...	0.00	337.50	0.00	62.50	0.00	0.00
	Revenue Total:	500.00	1,367.50	0.00	862.50	0.00	0.00
Expense							
<u>950-160-6531</u>	MISCELLANEOUS EXPENSE	2,370.00	0.00	7,687.00	0.00	7,732.00	0.00
	Expense Total:	2,370.00	0.00	7,687.00	0.00	7,732.00	0.00
Fund: 950 - EMS RESERVE Surplus (Deficit):							
	Report Surplus (Deficit):	-1,870.00	1,367.50	-7,687.00	862.50	-7,732.00	0.00
		-351,976.00	-471,684.80	-18,439.80	-220,706.63	-442,437.00	0.00

Budget Worksheet

For Fiscal: 2026-2027 Period Ending: 07/31/2026

Group Summary

Account Typ...	Defined Budgets					
	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity
Fund: 001 - GENERAL FUND						
Revenue	948,750.00	798,707.75	950,750.00	347,461.75	720,900.00	0.00
Expense	1,089,463.00	1,072,494.98	753,171.40	454,748.73	918,180.00	0.00
Fund: 001 - GENERAL FUND Surplus (Deficit):	-140,713.00	-273,787.23	197,578.60	-107,286.98	-197,280.00	0.00
Fund: 112 - EMPLOYEE BENEFIT						
Expense	209,393.00	199,265.07	208,331.40	114,282.15	237,425.00	0.00
Fund: 112 - EMPLOYEE BENEFIT Total:	209,393.00	199,265.07	208,331.40	114,282.15	237,425.00	0.00
Fund: 950 - EMS RESERVE						
Revenue	500.00	1,367.50	0.00	862.50	0.00	0.00
Expense	2,370.00	0.00	7,687.00	0.00	7,732.00	0.00
Fund: 950 - EMS RESERVE Surplus (Deficit):	-1,870.00	1,367.50	-7,687.00	862.50	-7,732.00	0.00
Report Surplus (Deficit):	-351,976.00	-471,684.80	-18,439.80	-220,706.63	-442,437.00	0.00

Budget Worksheet

For Fiscal: 2026-2027 Period Ending: 07/31/2026

Fund Summary

Fund	Defined Budgets					
	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity
001 - GENERAL FUND	-140,713.00	-273,787.23	197,578.60	-107,286.98	-197,280.00	0.00
112 - EMPLOYEE BENEFIT	-209,393.00	-199,265.07	-208,331.40	-114,282.15	-237,425.00	0.00
950 - EMS RESERVE	-1,870.00	1,367.50	-7,687.00	862.50	-7,732.00	0.00
Report Surplus (Deficit):	-351,976.00	-471,684.80	-18,439.80	-220,706.63	-442,437.00	0.00

AGREEMENT FOR EMERGENCY MEDICAL

THIS AGREEMENT FOR EMERGENCY MEDICAL SERVICES (this "Agreement") is entered into to be effective this _____ day of _____, 2024, by and between APPANOOSE COUNTY (the "County") and the CITY OF CENTERVILLE, IOWA, an Iowa municipal corporation (the "City"), (the County and the City also referred to herein individually as "Party," and together, as the "Parties.)

WITNESSETH:

WHEREAS, the County has determined that it is in the public interest to ensure that adequate ambulance services are available to people located within Appanoose County, Iowa; and

WHEREAS, the County and the City desire to join efforts to provide such essential ambulance services to people located within Appanoose County.

NOW, THEREFORE, in consideration of the mutual covenants herein contained and of other good and valuable consideration, the parties hereto agree as follows:

ARTICLE I

Specifications as Required by Iowa Code Section 28E.5

- 1.1 Term. Subject to the approval of the respective governing bodies of the Parties, the initial term of this Agreement shall commence July 1, 2024, and unless extended or terminated in accordance with the terms herein, shall expire June 30, 2025 (the "Initial Term").
 - 1.1.1 Renewal. If neither of the Parties terminate this Agreement by providing 90 days' written notice to the non-terminating Party, then this Agreement shall renew for a term of 1 year (the "Term").
 - 1.1.2 Termination. Either Party may terminate this Agreement at any time for any reason and thereby terminate all of its rights and obligations under this Agreement. If terminated, the County shall owe the City all payments due of the EMS Fee (hereinafter defined) and owing up to the date of termination.
- 1.2 Administrator. No separate legal or administrative entity shall be established in order to administer this Agreement. The City Administrator for the City of Centerville (the "Administrator") shall be designated as the Administrator for the joint undertaking contemplated by this Agreement. If at any time the position of City Administrator of Centerville is vacant, the role of Administrator of this Agreement shall be filled by the City Clerk of Centerville or such other person or entity as the City, in its sole discretion, may designate by resolution.
- 1.3 Purpose. The Parties enter into this Agreement pursuant to Iowa Code Section 28E.32 for the purpose of providing the County with emergency medical services ("EMS") as defined in Iowa Code Section 147A.1(5) as an integrated medical care delivery system to provide emergency and nonemergency medical care at the scene or during out-of-hospital patient transportation in an ambulance. In accordance with the terms of this Agreement, the City will provide persons located within Appanoose County such EMS as may be requested through the Dispatch Center operating from the Appanoose County Law Center located at 22158 Dewey Road, Centerville, Iowa 52544 ("Dispatch").

1.4 Property. The City, in fulfilling its obligations pursuant to this Agreement, shall provide and use its own EMS supplies, equipment, and ambulance(s). No real property shall be jointly acquired to carry out the terms of this Agreement. Accordingly, there will be no real property to dispose of upon termination of this Agreement.

ARTICLE 2

Services Agreement

2.1 Services. Subject to the terms, conditions, and limitations of this Agreement, the City shall provide EMS to the County.

2.1.1 Employees. The City shall be responsible for employing or contracting with companies or individuals to provide EMS. EMS personnel shall always remain under the control of the City and subject to the obligations and benefits of the City.

2.1.2 Equipment. The City will own, maintain, house and staff the EMS equipment used for the purposes of this Agreement.

2.1.3 Territory. The City shall provide EMS for calls to Dispatch originating outside the corporate limits of the City, but within Appanoose County, Iowa (the "Service Area").

2.1.4 Contingency Plan. If the City is unable to timely respond to an EMS request originating from the Service Area, then the Parties will act in accordance with Iowa law and any Appanoose County EMS Contingency Plan or similar agreement, then in effect.

2.2 Duties of Administrator. Along with the general obligation under Iowa Code Chapter 28E to administer this Agreement, the Administrator shall also be responsible for: (a) accounting for all expenses incurred under this Agreement, (b) delivering payments received from the County to the City, (c) delivering a year-end accounting to the City and the County; and (d) carrying out all other actions necessary or appropriate to accomplish the purpose of this Agreement, including (but not limited to) timely completion of all filings required by Iowa Code Section 28E.8. All payments, reports, and other documents required to be sent under the terms of this Agreement will be sent to the respective Party at the address set forth below. The Administrator shall not have the authority to acquire or dispose of real property under this Agreement.

2.3 Default. If the City or the County default in the performance of any obligation hereunder and said default is not cured within thirty (30) days after notice thereof (a "Default Notice") is sent to such defaulting Party (or, if said default is of such a nature that it cannot be reasonably cured within such thirty (30) day period, such defaulting Party fails to commence the curing of said default within such thirty (30) day period and to thereafter prosecute and complete such cure with diligence within ninety (90) days after such default notice is sent to such defaulting Party), then, in addition to its other remedies at law and in equity, the non-defaulting Party may terminate this Agreement, in which event such termination shall be effective as of the date of such notice of termination.

2.4 Compensation.

2.4.1 EMS Fee. Pursuant to Iowa Code Section 28E.32(3), the Administrator, on or before January 31st of the preceding Fiscal Year, shall provide to the County the City's budget amount for providing EMS to the County (the "EMS Fee"). In exchange for the City providing EMS within the Service Area, the County shall pay to the City the EMS Fee.

2.4.2 Payments. The County shall pay to the City the EMS Fee in two equal installment payments. The first said payments of the EMS Fee shall be due on December 1st of the Term, and the second payment shall be due on the 1st day of the last month of the Term.

2.5 Reporting. The Administrator shall provide to the County an annual accounting of costs, reimbursements, and total call volume no later than December 1st following the end of the Fiscal Year.

2.6 Insurance. The City shall obtain and keep active such bodily injury liability, property damage liability, and workers compensation insurance for EMS equipment and personnel as required by applicable Federal and State law.

ARTICLE 3

Indemnity

The City shall indemnify, defend and hold harmless the County and its board of supervisors, elected officials, officers, employees, and agents, from and against all suits, proceedings, claims, damages, liabilities, costs and expenses, including reasonable attorneys' fees and other defense costs, to the extent arising from or in connection with the City's obligations under this agreement.

The County shall indemnify, defend and hold harmless the City and its council, elected officials, officers, employees, and agents, from and against all suits, proceedings, claims, damages, liabilities, costs and expenses, including reasonable attorneys' fees and other defense costs, to the extent arising from or in connection with the County's obligations under this agreement.

ARTICLE 4

Miscellaneous

4.1 Modification or Amendment. All modifications or amendments to this Agreement must be in writing, approved by the Parties, and filed with the Iowa Secretary of State in accordance with Iowa Code Chapter 28E.

4.2 Notice. All notices and other communications given pursuant to this Agreement shall be in writing (unless expressly provided otherwise herein) and shall be (a) mailed by first class, united states mail, postage prepaid, certified, with return receipt requested or deposited with a nationally-recognized overnight courier and addressed to the parties hereto at the address specified below, (b) hand delivered to the intended address, or (c) sent by facsimile transmission followed by a confirmatory letter by one of the foregoing means. All notices shall be effective upon receipt or refusal at the address of the addressee. The addresses of the parties are as follows:

The County:

Appanoose County Auditor
Appanoose County
201 N. 12th St.
Centerville, IA 52544

The City/ The Administrator:

City Administrator
City of Centerville
312 E. Maple St.
Centerville, IA 52544

The Parties hereto may change their addresses by giving notice thereof to the other in conformity with this provision.

- 4.3 **Assignment.** The Parties shall not transfer or assign this Agreement or any part hereof or any of its rights or obligations hereunder without the prior written consent of the other Party. The assigning Party shall not be released from any obligations that arose before the date of such assignment or that arise after the date of such assignment. Any assignment or attempted assignment not made strictly in accordance with the foregoing shall be void and shall be deemed to be a default of the assigning Party's obligations hereunder.
- 4.4 **Headings.** All headings herein are inserted only for convenience and ease of reference and are not to be considered in the construction or interpretation of any provision of this agreement.
- 4.5 **Succession.** This Agreement shall be binding upon and inure to the benefit of the City and its successors and assigns, and shall be binding upon and inure to the benefit of the County and its permitted successors and permitted assigns.
- 4.6 **Counterparts.** This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which together shall comprise but a single instrument.
- 4.7 **Entire Agreement.** This Agreement hereto constitutes the entire agreement between the City and the County pertaining to the subject matter hereof, and any and all previous agreements (written or oral) entered into between the Parties hereto relating to the provision of EMS shall be deemed merged herewith.
- 4.8 **Severability.** If any provisions of this Agreement shall be found to be invalid or unenforceable to any extent, the remainder of this agreement shall not be affected thereby and this Agreement shall be enforced to the greatest extent permitted by law.
- 4.9 **Governing Law.** This Agreement shall be governed by the laws of the state of Iowa.
- 4.10 **Attorneys' Fees.** The prevailing Party in any legal proceeding regarding this Agreement shall be entitled to recover from the other Party all reasonable attorneys' fees and costs incurred in connection with such proceeding.
- 4.11 **Filing.** This Agreement, when executed, shall be filed with the Secretary of State of Iowa and filed and recorded with the Appanoose County Recorder, to become effective as provided by Section 28E.8 of the Code of Iowa.

REMAINDER OF PAGE INTENTIONALLY BLANK.

SIGNATURE PAGE(S) FOLLOWS.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement to be effective as of the Effective Date.

THE CITY:

City of Centerville, Iowa
an Iowa municipal corporation

By: _____

Name: _____

Title: _____

THE COUNTY:

Appanoose County, Iowa

By: _____

Name: _____

Title: _____



Appanoose County Treasurer's Office
Courthouse
201 N 12th St
Centerville, IA 52544
Phone: 641-856-3097
Fax: 641-856-8104
Email: jsalstrand@appanoosecounty.net

January 13, 2026

Tracy Larsen
Iowa Department of Human Services
410 S 11th St
PO Box 290
Oskaloosa IA 52577

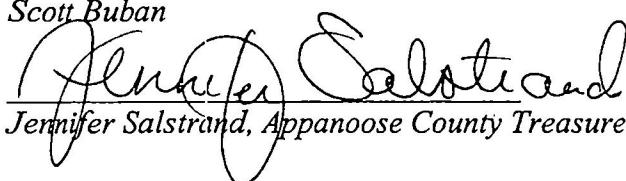
RE: Tax Suspensions

Attached you will find a list of names and real estate parcels which we show as suspended through the Department of Human Services in Appanoose County. In accordance with Chapter 427.9 and 427.11 Code of Iowa, these names were certified by the Department of Human Services to the Appanoose County Board of Supervisors. Would you please certify to the Appanoose County Treasurer whether these names listed currently qualify for the tax suspension in Chapter 427.9 and 427.11? If they do not qualify, please list the date the suspension was cancelled so the Treasurer may mark the county system/record accordingly and proceed with collection of the taxes owed. Thank you for your assistance in this matter.

Appanoose County Board of Supervisors

Jeff Kulmatycki, Chairperson

Dustin Harvey

Scott Buban

Jennifer Salstrand, Appanoose County Treasurer

Resolution # 2026-5

WHEREAS, it has been determined by the Board of Supervisors of Appanoose County, Iowa, that Tax Sale #3125: Coal located in the Northeast, Southeast 25 Acres in Section 29, Township 68, Range 17, Appanoose County, Iowa (Parcel 020131005720000, lying under Parcel 020131001750000) is no longer needed for the purpose for which it was acquired by the County and it is in the best interest of the county that said property be sold:

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF APPANOOSE COUNTY, IOWA;

1. That a public hearing be held February 2, 2026 at _____ A.M. in the Appanoose County Courthouse to consider the sale of the above-described property upon motion by _____ and seconded by _____.
2. That following the Disposal of Coal Rights Policy (effective 10/20/2025) a public hearing will be held in which the property will be sold to the qualified buyer(s) with the county reserving the right to accept or reject any or all bids; who will pay \$100 which will cover the recording and publication costs.
3. That the Appanoose County Auditor is hereby authorized and directed to publish a notice of public hearing on said proposal to convey and sell property no less than four nor more than twenty days prior to that date of such hearing.
4. This resolution shall become effective upon its passage and publication.

Passed and adopted this 19th day of January 2026.

APPANOOSE COUNTY BOARD OF SUPERVISORS

Ayes:

Nays:

ATTEST:

County Auditor

Resolution # 2026-6

WHEREAS, it has been determined by the Board of Supervisors of Appanoose County, Iowa, that Tax Sale #3126: Coal located in the Southeast Southeast 10 Acres in Section 29, Township 68, Range 17, Appanoose County, Iowa (Parcel 020131005730000, lying under Parcel 020131001760000) is no longer needed for the purpose for which it was acquired by the County and it is in the best interest of the county that said property be sold:

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF APPANOOSE COUNTY, IOWA;

1. That a public hearing be held February 2, 2026 at _____ A.M. in the Appanoose County Courthouse to consider the sale of the above-described property upon motion by _____ and seconded by _____.
2. That following the Disposal of Coal Rights Policy (effective 10/20/2025) a public hearing will be held in which the property will be sold to the qualified buyer(s) with the county reserving the right to accept or reject any or all bids; who will pay \$100 which will cover the recording and publication costs.
3. That the Appanoose County Auditor is hereby authorized and directed to publish a notice of public hearing on said proposal to convey and sell property no less than four nor more than twenty days prior to that date of such hearing.
4. This resolution shall become effective upon its passage and publication.

Passed and adopted this 19th day of January 2026.

APPANOOSE COUNTY BOARD OF SUPERVISORS

Ayes:

Nays:

ATTEST:

County Auditor