

July 7, 2026

The Board of Supervisors met at 9:00 o’clock A.M. with Craig Dozark, chair presiding. Members present were Schultz, Muhlbauer, Dozark, Heiden, and Rosburg.

Minutes of the previous meetings were read and approved.

The Board approved the Sheriff’s Office quarterly fees for April – June 2026.

The Board approved the change of wage for the Assessor’s Office.

At 10:00 o’clock A.M., a motion was made by Heiden, seconded by Schultz to open the public hearing for the reclassification of F Ave between 1131 F Ave and 120<sup>th</sup> St. from an Area Service Road “B” to an Area Service Road “A”. There were no written or oral objections. At 10:02 o’clock A.M. a motion was made by Muhlbauer, seconded by Heiden to close the hearing.

Motion passed unanimously.

A motion was made by Rosburg, seconded by Schultz to approve the following resolution:

Crawford County Resolution #2026-27  
Reclassifying certain Secondary Road from Area Service B Road to Area Service A Road.

WHEREAS, Crawford County desires to reclassify a certain road on the secondary road system in the county to provide for an increased level of maintenance; and

WHEREAS, Crawford County, after consultation with the Crawford County Engineer, has the authority to reclassify certain roads within the County as Area Service "A" roads pursuant to Iowa Code Section 309.57; and

WHEREAS, the Crawford County Board of Supervisors, after consulting with the Crawford County Engineer, desire to reclassify a certain road in Crawford County from Area Service "B" Road to Area Service "A" Road to provide for an increased level of maintenance in order to best utilize maintenance funds, and

WHEREAS, pursuant to Notice of Public Hearing duly published according to the Iowa Code, Public Hearing as held on July 7, 2026 at 10:00 a.m. in the Board of Supervisors room at the Crawford County Courthouse, Denison, Iowa, to hear support and/or objections from the public on road so designated.

THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF CRAWFORD COUNTY that this County does hereby reclassify the road described as Area Service "A" road.

- SOLDIER TOWNSHIP T-85N R-41W
1. F Ave. between 1131 F Ave. and 120<sup>th</sup> St. Said Road generally lying along the North Line of Sec. 32-85-41 as established by Road Petition No. 128.

Voting Aye: Schultz, Muhlbauer, Dozark, Heiden, and Rosburg. Motion passed unanimously.

A motion was made by Schultz, seconded by Muhlbauer to approve the following resolution:

RESOLUTION 2026-28  
APPROPRIATIONS PER DEPARTMENT FOR FY 2026-2027

WHEREAS, it is desired to make appropriations for each of the different offices and departments for the fiscal year beginning July 1, 2026, in accordance with Section 331.434, Subsection 6, Code of Iowa;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Crawford County, Iowa as follows;

Section 1. The amounts itemized by fund and by department or office in the attached schedule are hereby appropriated from the resources of each fund so itemized to the department or office listed in the first column on the same line of the attached schedule.

Section 2. Subject to the provisions of other county procedures and regulations and applicable state law, the appropriations authorized under Section 1 shall constitute authorization for the department or offices listed to make expenditures or incur obligations from the itemized fund, effective July 1, 2026.

Section 3. In accordance with Section 331.437, Code of Iowa, no department or offices shall expend or contract to expend any money or incur any liability or enter into any contract which by its terms involves the expenditure of money for any purpose in excess of the amounts appropriated pursuant to this resolution.

Section 4. If at any time during the 2026-2027 budget year the auditor shall ascertain that the available resources of a fund for that year will be less than said fund’s total appropriations, she shall immediately so inform the board and recommend appropriate corrective action.

Section 5. The auditor shall establish separate accounts for the appropriations authorized in Section 1, each of which account shall indicate the amount of the appropriation, the amounts charged thereto, and the unencumbered balance. The auditor shall report the status of such accounts to the applicable departments and officers monthly during the 2026-2027 budget year.

Section 6. All appropriations authorized pursuant to this resolution lapse at the close of business June 30, 2027.

| CRAWFORD COUNTY PROPOSED EXPENDITURES SUMMARY BY DEPARTMENT AND FUND FOR F.Y.E. 6/30/27 |                      |                  |                  |                       |                |                    |         |                            |                        |                                   |
|-----------------------------------------------------------------------------------------|----------------------|------------------|------------------|-----------------------|----------------|--------------------|---------|----------------------------|------------------------|-----------------------------------|
| DEPARTMENTS                                                                             |                      | GENERAL FUND     |                  | SPECIAL REVENUE FUNDS |                |                    |         | All<br>Capital<br>Projects | All<br>Debt<br>Service | TOTALS<br><br>Budget<br>2026/2027 |
| Code                                                                                    | Department           | General<br>Basic | General<br>Supp. | Rural<br>Basic        | Rural<br>Supp. | Secondary<br>Roads | Other   |                            |                        |                                   |
| 1                                                                                       | Board of Supervisors | 220,732          | 54,004           |                       |                |                    |         |                            |                        | 274,736                           |
| 2                                                                                       | Auditor              | 276,385          | 285,318          |                       |                |                    |         |                            |                        | 561,703                           |
| 3                                                                                       | Treasurer            | 446,987          | 201,398          |                       |                |                    |         |                            |                        | 648,385                           |
| 4                                                                                       | Attorney             | 437,272          | 143,305          |                       |                |                    | 70,000  |                            |                        | 650,577                           |
| 5                                                                                       | Sheriff              | 2,125,950        | 671,600          |                       |                |                    | 131,000 |                            |                        | 2,928,550                         |
| 7                                                                                       | Recorder             | 197,487          | 99,380           |                       |                |                    | 1,000   |                            |                        | 297,867                           |

|    |                        |           |           |         |         |           |         |         |   |            |
|----|------------------------|-----------|-----------|---------|---------|-----------|---------|---------|---|------------|
| 8  | Court House            | 247,473   | 110,174   |         |         |           |         | 150,000 |   | 507,647    |
| 9  | Sanitary Disposal      | 2,500     |           | 56,700  |         |           |         |         |   | 59,200     |
| 10 | Zoning                 | 12,000    | 2,052     |         |         |           |         |         |   | 14,052     |
| 11 | Accrual                | 5,500     | 940       |         |         |           |         |         |   | 6,440      |
| 12 | Public Health          | 1,605,444 | 544,247   |         |         |           |         |         |   | 2,149,691  |
| 13 | HCCMS                  | 633,472   | 166,209   |         |         |           |         |         |   | 799,681    |
| 19 | Roadside               |           |           | 391,750 | 18,200  |           |         |         |   | 409,950    |
| 20 | County Engineer        |           |           | 200,000 | 445,000 | 9,979,850 |         |         |   | 10,624,850 |
| 21 | Veterans Affair        | 74,668    | 15,737    |         |         |           |         |         |   | 90,405     |
| 22 | Conservation Board     | 670,218   | 230,463   |         |         |           | 30,991  |         |   | 931,672    |
| 25 | Social Services        | 44,791    | 9,941     |         |         |           |         |         |   | 54,732     |
| 27 | Weed Commissioner      |           |           | 19,665  | 815     |           |         |         |   | 20,480     |
| 29 | Sanitarian             | 40,000    |           |         |         |           |         |         |   | 40,000     |
| 31 | District Court         |           | 37,600    |         |         |           |         |         |   | 37,600     |
| 33 | County Library         |           |           | 66,700  |         |           |         |         |   | 66,700     |
| 34 | Historical Society     | 14,100    |           |         |         |           |         |         |   | 14,100     |
| 35 | Human Services         | 8,500     |           |         |         |           |         |         |   | 8,500      |
| 36 | County Farm            | 37,500    |           |         |         |           |         |         |   | 37,500     |
| 51 | General Services       | 306,302   | 215,200   |         |         |           | 147,350 |         |   | 668,852    |
| 52 | Data Processing        |           |           |         |         |           |         |         |   | 0          |
| 53 | Flood & Erosion        |           |           |         |         |           | 30,000  |         |   | 30,000     |
| 54 | Disaster Services      |           | 225,000   |         |         |           |         |         |   | 225,000    |
| 55 | Information Technology | 594,435   | 40,279    |         |         |           |         |         |   | 634,714    |
| 59 | Substance Abuse        |           | 5,000     |         |         |           |         |         |   | 5,000      |
| 60 | Dispatch               |           |           |         |         |           |         |         |   | 0          |
|    |                        | 96,500    |           |         |         |           |         |         |   | 96,500     |
| 99 | Non-Departmental       |           |           |         |         |           | 80,000  |         |   | 80,000     |
|    | TOTALS                 | 8,098,216 | 3,057,847 | 734,815 | 464,015 | 9,979,850 | 490,341 | 150,000 | 0 | 22,975,084 |

Voting Aye: Schultz, Muhlbauer, Dozark, Heiden, and Rosburg. Motion passed unanimously.

A motion was made by Schultz, seconded by Heiden to approve the following resolution:

RESOLUTION 2026-29  
INTERFUND OPERATING TRANSFER TO SECONDARY ROAD FUND

WHEREAS, it is desired to authorize the Auditor to periodically transfer sums from the General Basic and rural Services Basic Funds to the Secondary Road Fund during the 2026-2027 budget year, and

WHEREAS, SAID TRANSFERS MUST BE IN ACCORDANCE WITH section 331.429, Code of Iowa.

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

SECTION 1. The transfer from the General Basic Fund to the Secondary Road Fund for the Fiscal Year beginning July 1, 2026, shall not exceed \$228,215 current taxes apportioned to the General Basic Fund by the Treasurer from a \$.16875 cents per thousand dollars of taxable value on all property in the County, and the transfer from the Rural Services Basic Fund to the Secondary Road Fund for the Fiscal Year beginning July 1, 2026, shall not exceed \$2,805,816 of the current taxes apportioned to the Rural Basic Fund by the Treasurer from a \$3.00375 per thousand levy on taxable value not located within the corporate limits of a city in the county.

SECTION 2. Within ten (10) days of being notified of the apportionment of current property taxes and state replacements against levied property taxes including homestead, elderly and disabled homestead, disabled veterans homestead, agricultural land, family farm, personal property and industrial equipment and computers, to the General Basic or Rural Services Basic Funds, the Auditor shall order a transfer from said fund to the Secondary Road Fund.

SECTION 3. Notwithstanding the provisions of the above sections, the amount of any transfer shall not exceed available fund balances in the transferring fund.

SECTION 4. The Auditor is directed to correct her books when said operating transfers are made and to notify the Treasurer and County Engineer of the amounts of said transfers.

Voting Aye: Schultz, Dozark, Muhlbauer, Heiden, and Rosburg. Motion passed unanimously.

A motion was made by Muhlbauer, seconded by Schultz to approve the notice of public hearing and publication thereof related to the reclassification of zoning of parcels from agriculture to residential. The first hearing is on July 21, 2026, second hearing is on July 28, 2026, and third hearing is on August 4, 2026, at 10:00 o’clock A.M. in the Board of Supervisors room.

Motion passed unanimously.

The Board had a discussion regarding a 28E Agreement Intergovernmental Agreement Creating the Crawford County Reservoir Commission. No action was taken at this time.

Louise Galbraith, Veterans Affairs, gave the Board an update.

A motion was made by Rosburg, seconded by Muhlbauer to approve the tax abatement of 1945 Deloit Blvd, Evan and Samantha Zeiman, new home.

Motion passed unanimously.

On motion duly seconded the Board adjourned at 11:18 o’clock A.M.

Agendas for the next meeting are posted and available at the Courthouse on Friday at 4:30 o’clock P.M. preceding the next meeting.

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County Auditor

\_\_\_\_\_  
Chairperson