

JANUARY 2, 2026

The Board of Supervisors of Clinton County, Iowa, met at the Clinton County Administration Building, Clinton, IA. Present were Supervisors George, Irwin and Srp. Minutes from the previous meeting were read and approved. Full video recording of meetings are available on the Clinton County website at [www.clintoncounty-ia.gov/board\\_of\\_supervisors/meetings\\_minutes/](http://www.clintoncounty-ia.gov/board_of_supervisors/meetings_minutes/).

9:00 A.M. Review Correspondence and Claims Call to Order – Pledge of Allegiance

9:15 A.M. Formal Action & Motions Claims Approval

### RESOLUTIONS

The following resolution was presented and on motion approved.

RESOLUTION 2026-01

The Board of Supervisors of Clinton County, Iowa, proceeded to elect a Chairperson according to the following roll call: Supervisor George voted for Srp; Supervisor Srp voted for Srp; Supervisor Irwin voted for Srp.

Supervisor Srp, having received the majority of the votes, was declared Chairperson of this Board of Supervisors for the year 2026.

Chairperson Srp appointed Supervisor George Vice-Chairperson of the Clinton County Board of Supervisors for the year 2026.

The following resolution was presented and on motion approved.

RESOLUTION 2026-09

WHEREAS, the Board of Supervisors have the power to vacate a highway under their jurisdiction in accordance with Iowa Code Section 306.10 and the Board of Supervisors after consultation with the County Engineer have determined that the following section of public road Right of Way (ROW) described herein should be vacated:

WHEREAS, the Code of Iowa requires that a hearing be held for the purpose of closing and vacating the road ROW described herein, and

WHEREAS, this notice must be duly published and the adjoining property owners to the road ROW proposed to be vacated, utility companies whose facilities are located within or adjoining the road ROW, agencies in control of any affected state lands, Iowa Department of Transportation District 6 Local Systems Engineer and the Board of Supervisors, be notified by certified mail.

THEREFORE BE IT RESOLVED by the Board of Supervisors that the public hearing be held at 9:30 am on January 26, 2026, at the Clinton County Administration building (Conference Room B), 1900 North 3<sup>rd</sup> St., Clinton, Iowa.

BE IT FURTHER RESOLVED that proper public notification be given for the purpose of vacating the following described road ROW:

Tract A: The west half of a 38 foot right-of-way adjacent to the east line of Bryant Original Town, Clinton County, Iowa, also being situated upon and a part of the Southeast of the Southwest quarter of Section 25, Township 83 North, Range 5, East of the 5th P.M. Said piece is approximately 19 feet by 150 feet, totaling 2,850 square feet.

Tract B: The east half of a 38 foot right-of-way adjacent to Lot 34 Block 1 in Bryant Original Town, Clinton County, Iowa, also being situated upon and a part of the Southeast of the Southwest quarter of Section 25, Township 83 North, Range 5, East of the 5th P.M. Said piece is approximately 19 feet by 150 feet, totaling 2,850 square feet.

Roll Call: Irwin: Yes; George: Yes; Srp: Yes.

Daniel A. Srp, Chairperson

### CONSENT AGENDA

Resolutions 2026-02 through 2026-08 were approved on the Consent Agenda:

RESOLUTION 2026-02

WHEREAS, two (2) newspapers of Clinton County have made application for appointment as official newspapers of this County, in accordance with Section 349, Code of Iowa, as follows:

*THE OBSERVER*, DeWitt, Iowa      *THE HERALD*, Clinton, Iowa

THEREFORE BE IT RESOLVED that *THE OBSERVER* and *THE HERALD* are hereby designated as the official newspapers for the publication of the proceedings of the Board of Supervisors of Clinton County, Iowa, for the year 2026.

Roll Call: Irwin: Yes; George: Yes; Srp: Yes.

Daniel A. Srp, Chairperson

RESOLUTION 2026-03

BE IT RESOLVED by the Clinton County Board of Supervisors that the County Auditor be and is hereby authorized to issue checks on the various funds when said Board is not in session during calendar year 2026, in

payment of such fixed charges as freight, express postage, water/sewer, other utilities and right of way, when duly certified claims have been properly filed with the County Auditor; now

BE IT FURTHER RESOLVED that all bills paid under this provision shall be passed upon by the Board of Supervisors and shall then be entered upon the minutes as other claims allowed by the Board.

Roll Call: Irwin: Yes; George: Yes; Srp: Yes.

Daniel A. Srp, Chairperson

RESOLUTION 2026-04

WHEREAS, the employees of Clinton County have authorized certain deductions from their payroll, the accumulations of such deductions to be used in the purchase of Annuities, Life Insurance, Flex Plans, United Fund, Family Dental Coverage and Credit Unions; now

THEREFORE BE IT RESOLVED by the Clinton County Board of Supervisors that the County Auditor or County Human Resources Director, be and is hereby authorized to hold said deductions and make payments to the proper entity or organization.

Roll Call: Irwin: Yes; George: Yes; Srp: Yes.

Daniel A. Srp, Chairperson

RESOLUTION 2026-05

BE IT RESOLVED by the Board of Supervisors of Clinton County, Iowa, that Todd Kinney, County Engineer of Clinton County, Iowa, be and is hereby designated, authorized, and empowered on behalf of the Board of Supervisors of said County to execute the certification of completion of work and final acceptance thereof in accordance with plans and specifications in connection with all Farm to Market and federal or state aid construction projects in this county.

Roll Call: Irwin: Yes; George: Yes; Srp: Yes.

Daniel A. Srp, Chairperson

RESOLUTION 2026-06

WHEREAS, from time to time it is necessary to procure various services from the Iowa Department of Transportation (IADOT) for the construction of Clinton County Secondary Road projects; now

THEREFORE BE IT RESOLVED by the Board of Supervisors of Clinton County, Iowa, that the Chairperson of said Board of Supervisors of Clinton County, Iowa, is hereby designated, authorized, and empowered to execute the transfer of funds from the Secondary Road Farm to Market Fund to the IADOT in payment for services provided to Clinton County on Secondary Road construction projects in this county.

Roll Call: Irwin: Yes; George: Yes; Srp: Yes.

Daniel A. Srp, Chairperson

RESOLUTION 2026-07

WHEREAS, Section 306.41 of the Code of Iowa provides that "The agency having jurisdiction and control over any highway in the state, or the chief engineer of said agency when delegated by such agency, may temporarily close sections of a highway by formal resolution entered upon the minutes of such agency when reasonably necessary because of construction, reconstruction, maintenance or natural disaster and shall cause to be erected ROAD CLOSED signs and partial or total barricades in the roadway at each end of the closed highway section and on the closed highway where that highway is intersected by other highways if such intersection remains open. Any numbered road closed for over forty-eight hours shall have a designated detour route. The agency having jurisdiction over a section of highway closed in accordance with the provisions of this section, or the persons or contractors employed to carry out the construction, reconstruction, or maintenance of the closed section of highway, shall not be liable for any damages to any vehicle that enters the closed section of highway or the contents of such vehicle or for any injuries to any person that enters the closed section of highway, unless the damages are caused by gross negligence of the agency or contractor."

NOW, THEREFORE BE IT RESOLVED by the Board of Supervisors of Clinton County, Iowa, that the County Engineer be authorized to close Clinton County Secondary Roads as necessary with the actual dates of closure to be determined by the County Engineer as follows:

1. For Construction: Any project as described in the approved Clinton County Secondary Road Construction Program for the current fiscal year and any approved supplements thereto.
2. For Emergency Closure of any road for maintenance purposes: Any route deemed necessary by the County Engineer.

Roll Call: Irwin: Yes; George: Yes; Srp: Yes.

Daniel A. Srp, Chairperson

RESOLUTION 2026-08

WHEREAS, Medical Examiner Transporter Stanley Teal has requested temporary, unpaid leave for up to six months. AND the Transporter position is part-time and on an as-scheduled and on-call basis.

WHEREAS, the Clinton County Emergency Management Coordinator as the administrator of the ME Transport Program has accepted and approved the request from Medical Examiner Transporter Stanley Teal for a temporary leave of absence for up to 6 months AND he will not accrue pay or benefits during that time.

WHEREAS, the Board of Supervisors has determined that such temporary, unpaid leave is appropriate.  
THEREFORE BE IT RESOLVED by the Board of Supervisors that Stanley Teal is approved for temporary leave for six months beginning January 2<sup>nd</sup>, 2026.

Roll Call: Irwin: Yes; George: Yes; Srp: Yes.

Daniel A. Srp, Chairperson

## DEPARTMENT HEADS, ELECTED OFFICIALS AND EMPLOYEES

Auditor: Expressed gratitude for the opportunity to serve the county for the past year

Supervisors: Wished a happy New Year to everybody

Treasurer reminded everyone about the legislative kick-off on Tuesday

## DISCUSSION WITH POSSIBLE ACTION

The Board members discussed their board and commission assignments.

Meeting Date for the week of the 19<sup>th</sup>, agenda items to add to the budget meeting agenda on the 21<sup>st</sup> of January

Adoption of state holiday calendar: The Auditor will prepare a resolution for the holidays for the second half of the 2026 Calendar year.

# TREASURER'S FY2025 SEMI-ANNUAL REPORT

Clinton County Treasurer's Annual Period(s) 7-12	Beginning Treasurer's Balance	Total Revenues	Beginning Balance + Total Revenues	Total Expenses	Accrual Adjustments Revenue	Accrual Adjustments Expense	Change in Outstanding	Ending Treasurer's Balance	% Change by Fund	Outstanding Bank Items	Outstanding Stamped Warrants
0001 - GENERAL BASIC	15,404,946.26	8,370,968.89	23,775,915.15	7,659,455.05			47,743.00	16,164,203.10	4.9%	345,109.86	-
0002 - GENERAL SUPPLEMENTAL	5,955,638.17	3,302,742.95	9,258,381.12	3,475,681.60		(902.48)	5,781,797.04	-2.9%	2,928.99	-	
0003 - AMERICAN RESCUE PLAN ACT OF 2021	1,100,315.86	1,519,881.30	2,620,197.16	989,106.63	(1,519,881.30)		(16,902.89)	94,306.34	-91.4%	-	-
0004 - EASTERN IOWA MENTAL HEALTH REGION	2,001.37	88,486.10	90,487.47	88,998.32			(1,258.35)	290.80	-85.5%	1,031.08	-
0011 - RURAL SERVICES BASIC	1,317,658.62	1,256,530.13	2,574,188.75	1,161,575.58		(5,049.69)	1,407,563.48	6.8%	36,023.88	-	
0020 - SECONDARY ROADS	2,345,618.19	4,571,918.13	6,917,536.32	3,373,338.62		(32,701.85)	3,511,495.85	49.7%	160,021.03	-	
0021 - PIONEER CEMETERY	35,720.48	43,637.50	79,357.98	12,257.02		4,451.00	71,551.96	100.3%	4,451.00	-	
0023 - REAP	99,750.22	20.23	99,770.45	-		-	99,770.45	0.0%	-	-	
0024 - COUNTY RECORDER'S RECORDS MGMT	76,621.65	4,198.58	80,820.23	945.00				79,875.23	4.2%	-	
0025 - PUBLIC SAFETY SPECIAL LEVY FUND	80,063.58	3,751.41	83,814.99	-				83,814.99	4.7%	-	
0027 - COMMISSIONARY	268,135.91	36,677.21	304,813.12	44,122.24		(1,005.28)	259,685.60	-3.2%	-	-	
0028 - CHAPTER 809A	16,750.69	-	16,750.69	-			-	16,750.69	0.0%	-	
0029 - CO ATTY RECOVERY FUND	38,970.34	12,390.07	51,360.41	-			-	51,360.41	31.8%	-	
0030 - COUNTY CONSERVATION LAND ACQUIST	247,593.58	108,805.00	356,398.58	161,250.00			-	195,148.58	-21.2%	-	
0031 - COMMUNICATIONS SPECIAL ACCT	123,994.45	-	123,994.45	-			-	123,994.45	0.0%	-	
0032 - LOCAL GOVERNMENT OPIOID ABATEMEN	681,818.99	23,612.44	705,431.43	205,000.00			-	500,431.43	-26.6%	-	
0040 - MISC. GRANTS	(16,911.96)	-	(16,911.96)	-			-	(16,911.96)	0.0%	-	
0100 - DRAINAGE COUNTY CONTROLLED	25,370.61	28,402.08	53,772.69	5,108.37		(20,872.95)	27,791.37	9.5%	-	1,421.65	
1500 - CAPITAL PROJECTS FUND	1,899,771.61	24,851.83	1,924,623.44	1,342,766.64			236,331.00	818,187.80	-56.9%	236,331.00	-
2002 - RAILPORT BOND	56,666.91	-	56,666.91	-			-	56,666.91	0.0%	-	
2003 - JAIL BOND	1,027,764.99	717,819.75	1,745,584.74	1,277,950.00			-	467,634.74	-54.5%	-	
2004 - ADMIN BLDG IMPROVEMENT BOND	272,808.79	154,214.32	427,023.11	309,800.00			-	117,223.11	-57.0%	-	
2005 - E.M.S. RADIO BOND	484,943.30	339,073.81	824,017.11	694,650.00			-	129,367.11	-73.3%	-	
3500 - VIETNAM VET TRUST	15,244.50	309.06	15,553.56	-			-	15,553.56	2.0%	-	
3600 - VETERANS MEMORIAL	1,155.52	4.31	1,159.83	-			-	1,159.83	0.4%	-	
4000 - COUNTY EMA	1,879,866.61	1,271,438.18	3,151,304.79	1,238,773.00	(158,088.00)	3,538.22	2,074,158.01	10.3%	21,185.45	-	
4010 - E911	783,473.69	207,169.35	990,643.04	202,735.19		38.15	787,946.00	0.6%	1,499.73	-	
4100 - COUNTY ASSESSOR	874,395.05	459,040.65	1,333,435.70	620,640.04	(89,111.00)	30,206.67	832,113.33	-4.8%	40,376.46	-	
4140 - AGRICULTURAL EXTENSION	4,422.43	151,873.56	156,295.99	153,212.95			-	3,083.04	-30.3%	-	
4200 - SCHOOLS	534,111.69	18,291,738.17	18,825,849.86	18,451,450.18			-	374,399.68	-29.9%	-	
4300 - AREA # 9 - EICC	34,398.15	1,166,176.47	1,200,574.62	1,176,730.90			-	23,843.72	-30.7%	-	
4301 - AREA #10 - KIRKWOOD	-	3,023.46	3,023.46	3,008.51			-	14.95	0.0%	-	
4400 - CORPORATIONS	286,859.00	12,813,062.56	13,099,921.56	12,883,690.97			-	216,230.59	-24.6%	-	
4450 - CITY SPECIAL ASSESSMENTS	22,064.32	87,722.40	109,786.72	67,714.23			-	42,072.49	90.7%	-	
4650 - OTHER SPECIAL ASSESSMENTS	62,862.99	-	62,862.99	-			-	62,862.99	0.0%	-	
4700 - TOWNSHIPS	10,654.70	255,063.54	265,718.24	259,662.22			-	6,056.02	-43.2%	-	
4800 - BRUCELLOSIS/TUBERCULOSIS ERADICA	111.83	2,242.17	2,354.00	2,308.76			-	45.24	-59.5%	-	
5000 - STATE REIMBURSEMENTS FUND	779.84	-	779.84	-			-	779.84	0.0%	-	
5010 - AUTO LICENSE	1,131,525.31	6,498,635.95	7,630,161.26	6,616,123.79			-	1,014,037.47	-10.4%	-	
5020 - USE TAX	506,525.47	3,215,035.83	3,721,561.30	3,282,094.34			-	439,466.96	-13.2%	-	
5090 - TAX IN ADVANCE	65,300.63	114,330.56	179,631.19	-			-	179,631.19	175.1%	-	
5120 - SCHOOL READY	130,277.07	224,542.10	354,819.17	256,693.94		4,080.08	102,205.31	-21.5%	5,283.70	-	
5121 - EARLY CHILDHOOD IOWA	51,471.82	57,844.98	109,316.80	50,083.49		(6.54)	59,226.77	15.1%	29.39	-	
5140 - DOR MOTOR VEHICLE FINE	87.04	4,788.97	4,876.01	4,833.67			-	42.34	-51.4%	-	
5151 - CLERK COURT MOTOR VEHICLE FINE	-	4,779.54	4,779.54	4,725.54			-	54.00	0.0%	-	
5400 - STATE FEES / WELL PERMITS	225.00	350.00	575.00	325.00			-	250.00	11.1%	-	
6000 - DRAINAGE - TRUSTEES	19,387.11	80.17	19,467.28	1,495.94		1,300.00	19,271.34	-0.6%	-	1,300.00	
7100 - TAX CLEARING FUND	178,781.16	579,682.58	758,463.74	568,422.63	(41,943.20)		669.76	148,767.67	-16.8%	2,837.25	-
7300 - REFUND CLEARING	(3,737.46)	14,621.48	10,884.02	3,336.00			3,061.00	10,609.02	-58.93%	3,061.00	-
8500 - CLINTON COUNTY BENEFIT TRUST	3,331,106.59	2,416,376.98	5,747,483.57	1,955,105.27			208.19	3,792,586.49	13.9%	208.19	-
	41,467,362.67	68,447,914.75	109,915,277.42	68,605,111.63	(1,561,824.50)	(247,199.00)	252,927.04	40,248,467.33	-2.9%	860,378.01	2,721,65

Beginning Treasurer's Balance		41,467,362.67
Expenses		
50 - TSF SR FROM GEN BASIC	143,459.37	
51 - TSF SR FROM RURAL BASIC	800,703.50	
90 - TRANSFERS	43,032.50	
98 - AUDITOR DISBURSEMENTS	21,861,212.57	
99 - TREASURER DISBURSEMENTS	45,756,703.69	
00 - ACCRUAL ADJUSTMENT - EXPENSE	(247,199.00)	
Total Expenses	68,357,912.63	
	Change in Outstanding:	252,927.04
Revenues		
01 - CURRENT R.E. TAX	38,146,257.66	
02 - MOBILE HOME TAX	18,025.00	
03 - DELINQUENT R.E. TAX	24,191.00	
04 - INTEREST CURRENT R.E. TAX	100,871.33	
05 - INTEREST MOBILE HOME	557.00	
06 - INTEREST DELINQ. R.E. TAX	11,133.00	
07 - PUBLICATION COSTS	3,944.00	
08 - GRAIN HOLDING	33,238.00	
09 - MOBILE HOME STATE REIMB	198.00	
10 - HOMESTEAD CREDIT REIMB	1,327,002.85	
11 - ELDERLY CR REIMB	75,904.00	
12 - AG LAND REIMB	-	
13 - BUSINESS PROP. TAX CREDIT	1,035,896.13	
14 - MILITARY REIMB	-	
15 - FAMILY FARM REIMB	197,889.95	
17 - EXCISE TAX	2,442,313.50	
18 - STATE REPLACEMENT CLAIM	392,777.17	
20 - ADVANCE TAX COLLECTIONS	114,330.56	
21 - AUTO REGISTRATION	247,716.75	
22 - DUPL CERT OF TITLE	4,688.00	
23 - CERT OF TITLE	94,137.50	
24 - SECURITY INTEREST	40,699.10	
27 - USE TAX FEES	50,699.31	
28 - MV MAILING FEES	24,909.86	
29 - ANATOMICAL - CO SHARE	33.10	
30 - MISC RECEIPTS	23,060,625.54	
50 - TSF SR FROM GEN BASIC	143,459.37	
51 - TSF SR FROM RURAL BASIC	800,703.50	
90 - TRANSFERS	43,032.50	
99 - TREASURER DISBURSEMENTS	12,681.07	
30 - ARPA FUNDS - EARNED REVENUE	(1,519,881.30)	
30 - ACCRUAL ADJUSTMENTS - REVENUE	(41,943.20)	
Total Revenues	66,886,090.25	
Actual Ending Treasurer's Balance		40,248,467.33

I hereby certify the above report to be true and accurate account of transactions  
during the period(s) specified.



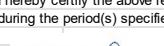
Dustin Johnson

Clinton County Treasurer

## TREASURER'S FY2025 ANNUAL REPORT

Beginning Treasurer's Balance		40,237,202.74
Expenses		
50 - TSF SR FROM GEN BASIC	316,411.19	
51 - TSF SR FROM RURAL BASIC	1,816,710.31	
90 - TRANSFERS	86,065.00	
98 - AUDITOR DISBURSEMENTS	47,957,023.13	
99 - TREASURER DISBURSEMENTS	96,222,201.88	
00 - ACCRUAL ADJUSTMENT - EXPENSE	(57,996.07)	
Total Expenses	146,340,415.44	
	Change in Outstanding:	(82,449.14)
Revenues		
01 - CURRENT R.E. TAX	86,826,652.19	
02 - MOBILE HOME TAX	45,791.00	
03 - DELINQUENT R.E. TAX	36,581.00	
04 - INTEREST CURRENT R.E. TAX	131,782.33	
05 - INTEREST MOBILE HOME	1,102.00	
06 - INTEREST DELINQ. R.E. TAX	15,329.00	
07 - PUBLICATION COSTS	4,032.00	
08 - GRAIN HOLDING	66,608.00	
09 - MOBILE HOME STATE REIMB	198.00	
10 - HOMESTEAD CREDIT REIMB	2,654,005.85	
11 - ELDERLY CR REIMB	75,904.00	
12 - AG LAND REIMB	541,551.85	
13 - BUSINESS PROP. TAX CREDIT	2,071,792.27	
14 - MILITARY REIMB	-	
15 - FAMILY FARM REIMB	197,889.95	
17 - EXCISE TAX	4,879,567.00	
18 - STATE REPLACEMENT CLAIM	785,554.33	
20 - ADVANCE TAX COLLECTIONS	(8,612.65)	
21 - AUTO REGISTRATION	489,095.45	
22 - DUPL CERT OF TITLE	7,648.00	
23 - CERT OF TITLE	114,045.00	
24 - SECURITY INTEREST	57,540.29	
27 - USE TAX FEES	55,630.81	
28 - MV MAILING FEES	49,112.86	
29 - ANATOMICAL - CO SHARE	64.63	
30 - MISC RECEIPTS	49,113,152.41	
50 - TSF SR FROM GEN BASIC	316,411.19	
51 - TSF SR FROM RURAL BASIC	1,816,710.31	
90 - TRANSFERS	86,065.00	
99 - TREASURER DISBURSEMENTS	147,424.16	
30 - WHEATLAND BRIDGE PAYMENT	16,410.15	
30 - ARPA FUNDS - EARNED REVENUE	(4,075,630.41)	
30 - ACCRUAL ADJUSTMENTS - REVENUE	(85,278.80)	
Total Revenues	146,434,129.17	
Actual Ending Treasurer's Balance		40,248,467.33

I hereby certify the above report to be true and accurate account of transactions  
during the period(s) specified.



Dustin Johnson

Clinton County Treasurer

Jun-25		CLINTON CO TREASURER'S BALANCE									
BANK	DEPOSITS IN TRANSIT	ACH CREDITS IN TRANSIT &/OR CLAIMS PENDING	ADJUSTING ENTRIES OR NSF CK	BANK STATEMENTS	CHECKS OUTSTANDING	INTEREST IN TRANSIT	ACH DEBIT IN TRANSIT	TREASURER'S BALANCE 06/30/25			
CLINTON NATIONAL BANK	9,508.32			7,691,144.06	860,378.01					6,840,274.37	
DEWITT BANK & TRUST				765,515.51						765,515.51	
CITIZENS FIRST BANK				789,775.16						789,775.16	
FIRST CENTRAL STATE BANK	108,206.37			5,550,576.10						5,658,782.47	
CLINTON COUNTY- STAMPED WARRANTS Certificates of Deposit				2,721.65						2,721.65	
TOTAL OF ALL BANK ACCOUNTS CASH ON HAND				25,328,820.16						25,328,820.16	
Auditors Balance-Pooled Cash										39,388,089.32	
OUTSTANDING CKS/BKDRFT/EFT Outstanding stamped wrts										860,378.01	
										(22,289.15)	
TREASURERS BALANCE										40,248,467.33	

Clinton County Treasurer's Annual Period(s) 1-12	Beginning Treasurer's Balance	Total Revenues	Beginning Balance + Total Revenues	Total Expenses	Accrual Adjustments Revenue	Accrual Adjustments Expense	Wheatland Bridge Payment	Change in Outstanding	Ending Treasurer's Balance	% Change by Fund	Outstanding Bank Items	Outstanding Stamped Warrants
0001 - GENERAL BASIC	14,419,868.05	17,801,194.20	32,221,062.25	15,696,616.95					(360,242.20)	16,164,203.10	12.1%	345,109.86
0002 - GENERAL SUPPLEMENTAL	5,652,889.69	7,532,654.05	13,185,543.74	7,388,460.43					(15,286.27)	5,781,797.04	2.3%	2,928.99
0003 - AMERICAN RESCUE PLAN ACT OF 2021	4,221,345.60	4,075,630.41	8,296,976.01	4,070,494.16	(4,075,630.41)				(56,545.10)	94,306.34	-97.8%	-
0004 - EASTERN IOWA MENTAL HEALTH REGION	22,041.49	208,814.79	230,856.28	227,286.01					(3,279.47)	290.80	-98.7%	1,031.08
0011 - RURAL SERVICES BASIC	1,251,854.00	2,729,740.20	3,981,594.20	2,596,330.91					22,300.19	1,407,563.48	12.4%	36,023.88
0020 - SECONDARY ROADS	2,942,341.32	9,521,738.74	12,464,080.06	9,068,575.58					16,410.15	99,581.22	3,511,495.85	19.3%
0021 - PIONEER CEMETERY	87,660.54	86,770.00	174,430.54	101,250.76					(1,627.82)	71,551.96	-18.4%	4,451.00
0023 - REAP	79,440.69	20,429.76	99,870.45	-					(100.00)	99,770.45	25.6%	-
0024 - COUNTY RECORDER'S RECORDS MGMT	73,864.06	8,207.04	82,071.10	2,195.87					-	79,875.23	8.1%	-
0025 - PUBLIC SAFETY SPECIAL LEVY FUND	77,039.30	7,775.69	84,814.99	1,000.00					-	83,814.99	8.8%	-
0027 - COMMISSARY	245,878.54	71,826.53	317,705.07	57,149.47					(870.00)	259,685.60	5.6%	-
0028 - CHAPTER 809A	16,365.69	385.00	16,750.69	-					-	16,750.69	2.4%	-
0029 - CO ATTY RECOVERY FUND	34,435.23	17,692.12	52,127.35	766.94					-	51,360.41	49.2%	-
0030 - COUNTY CONSERVATION LAND ACQUIST	259,393.58	108,805.00	368,198.58	173,050.00					-	195,148.58	-24.8%	-
0031 - COMMUNICATIONS SPECIAL ACCT	123,994.45	-	123,994.45	-					-	123,994.45	0.0%	-
0032 - LOCAL GOVERNMENT OPIOID ABATEMEN	539,060.41	166,371.02	705,431.43	205,000.00					-	500,431.43	-7.2%	-
0040 - MISC. GRANTS	(9,747.81)	170,775.00	161,027.19	177,939.15					-	(16,911.96)	73.5%	-
0100 - DRAINAGE COUNTY CONTROLLED	31,992.47	31,995.81	63,988.28	36,810.02					613.11	27,791.37	-13.1%	-
1500 - CAPITAL PROJECTS FUND	213,244.01	2,187,649.41	2,400,893.42	1,819,036.62					236,331.00	818,187.80	283.7%	236,331.00
2002 - RAILPORT BOND	56,666.91	-	56,666.91	-					-	56,666.91	0.0%	-
2003 - JAIL BOND	365,019.94	1,608,514.80	1,973,534.74	1,505,900.00					-	467,634.74	28.1%	-
2004 - ADMIN BLDG IMPROVEMENT BOND	91,272.29	344,950.82	436,223.11	319,000.00					-	117,223.11	28.4%	-
2005 - E.M.S. RADIO BOND	77,504.84	760,562.27	838,067.11	708,700.00					-	129,367.11	66.9%	-
3500 - VIETNAM VET TRUST	14,918.69	634.87	15,553.56	-					-	15,553.56	4.3%	-
3600 - VETERANS MEMORIAL	1,151.18	8.65	1,159.83	-					-	1,159.83	0.8%	-
4000 - COUNTY EMA	1,701,873.53	2,620,609.87	4,322,483.40	2,265,426.48		(28,932.17)			(11,831.08)	2,074,158.01	21.9%	21,185.45
4010 - E911	648,464.02	410,393.94	1,058,857.96	263,199.47					(7,712.49)	787,946.00	21.5%	1,499.73
4100 - COUNTY ASSESSOR	1,082,175.02	1,036,961.87	2,119,136.89	1,343,029.57		(29,058.45)			26,947.56	832,113.33	-23.1%	40,376.46
4140 - AGRICULTURAL EXTENSION	3,163.75	343,106.48	346,270.23	343,187.19					-	3,083.04	-2.6%	-
4200 - SCHOOLS	383,880.74	41,306,399.93	41,690,280.67	41,315,880.99					-	374,399.68	-2.5%	-
4300 - AREA # 9 - EICC	24,714.46	2,638,915.64	2,663,630.10	2,639,786.38					-	23,843.72	-3.5%	-
4301 - AREA #10 - KIRKWOOD	16.26	6,951.40	6,967.66	6,952.71					-	14.95	-8.1%	-
4400 - CORPORATIONS	224,391.14	28,302,849.89	28,527,241.03	28,311,010.44					-	216,230.59	-3.6%	-
4450 - CITY SPECIAL ASSESSMENTS	35,742.06	238,882.95	274,625.01	232,552.52					-	42,072.49	17.7%	-
4650 - OTHER SPECIAL ASSESSMENTS	49,398.38	13,464.61	62,862.99	-					-	62,862.99	27.3%	-
4700 - TOWNSHIPS	7,853.09	603,440.28	611,293.37	605,237.35					-	6,056.02	-22.9%	-
4800 - BRUCELLOSIS/TUBERCULOSIS ERADICA	46.92	5,062.05	5,108.97	5,063.73					-	45.24	-3.6%	-
5000 - STATE REIMBURSEMENTS FUND	779.84	-	779.84	-					-	779.84	0.0%	-
5010 - AUTO LICENSE	968,953.67	12,838,840.18	13,807,793.85	12,793,756.38					-	1,014,037.47	4.7%	-
5020 - USE TAX	403,213.85	6,444,433.03	6,847,646.88	6,408,179.92					-	439,466.96	9.0%	-
5090 - TAX IN ADVANCE	188,243.84	(8,612.65)	179,631.19	-					-	179,631.19	-4.6%	-
5120 - SCHOOL READY	123,246.39	449,012.29	572,258.68	464,055.37					(5,998.00)	102,205.31	-17.1%	5,283.70
5121 - EARLY CHILDHOOD IOWA	26,264.55	115,479.30	141,743.85	77,164.55					(5,352.53)	59,226.77	125.5%	29.39
5140 - DOR MOTOR VEHICLE FINE	45.35	9,514.34	9,559.69	9,517.35					-	42.34	-6.6%	-
5151 - CLERK COURT MOTOR VEHICLE FINE	-	6,658.79	6,658.79	6,604.79					-	54.00	0.0%	-
5400 - STATE FEES / WELL PERMITS	275.00	875.00	1,150.00	900.00					-	250.00	-9.1%	-
6000 - DRAINAGE - TRUSTEES	21,118.61	169.36	21,287.97	2,316.63					300.00	19,271.34	-8.7%	-
7100 - TAX CLEARING FUND	294,070.33	948,570.22	1,242,640.55	1,009,972.13	(85,279.80)				1,379.05	148,767.67	-49.4%	2,837.25
7300 - REFUND CLEARING	(2,883.00)	23,091.47	20,208.47	12,660.45					3,061.00	10,609.02	-468.0%	3,061.00
8500 - CLINTON COUNTY BENEFIT TRUST	3,162,659.78	4,760,432.81	7,923,092.59	4,126,388.79					(4,117.31)	3,792,586.49	19.9%	208.19
	40,237,202.74	150,576,629.23	190,815,831.97	146,398,406.06	(4,160,910.21)	(57,990.62)	16,410.15	(82,449.14)	40,248,467.33	0.03%	860,378.01	2,721.65

The Board of Supervisors adjourned to meet on Monday, January 5, 2026, at 9:00 a.m.

David Troester, County Auditor

Daniel A. Srp, Chairperson

-APPROVED-

County Auditor

Chairperson