

Public Notice

NOTICE OF PUBLIC HEARING --- PROPOSED BUDGET Fiscal Year July 1, 2026 - June 30, 2027
Buchanan County Emergency Management Commission

The Emergency Management Commission of the above-named County will conduct a public hearing on the proposed fiscal year 2026/2027 budget as follows:
Meeting Date: 2/18/2026 Meeting Time: 06:30 PM Meeting Location: Buchanan County Emergency Operations Center 1210 1st Street West Independence, IA 50644

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of receipts and expenditures on file with the County Coordinator.

	Actual FYE June 30, 2025	Estimated FYE June 30, 2026	Proposed FYE June 30, 2027
BEGINNING FUND BALANCE:	1	0	52,105
112,444			
REVENUES:			
County Contribution	2	267,500	269,058
263,108			
Other Revenues	3	31,971	37,419
64,754			
Total Revenues (2+3)	4	299,471	306,477
327,862			
EXPENDITURES:			
Administration and Operations	5	247,366	246,138
244,596			
Capital Outlays	6	0	0
0			
Total Expenditures (5+6)	7	247,366	246,138
244,596			
Total Ending Fund Balance	8	52,105	112,444
195,710			

Published in the Bulletin Journal on February 7, 2026.

Public Notice

NOTICE OF PUBLIC HEARING
BUDGET ESTIMATE
Fiscal Year July 1, 2026 - June 30, 2027
Buchanan County 911 Service Board

The 911 Service Board of the above named jurisdiction will conduct a public hearing on the proposed fiscal year budget as follows:
Meeting Date: 2/18/2026 Meeting Time: 06:15 PM Meeting Location: Buchanan County Emergency Operations Center 1210 1st Street West Independence, IA 50644

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of budgeted receipts and expenditures on file with the 911 Service Board Secretary. Copies of the Supplemental Budget Detail will be furnished upon request.

	FYE June 30, 2025 Actual Expenditures	FYE June 30, 2026 Re-Estimated Expenditures	FYE June 30, 2027 Proposed Expenditures	Transfers Out	Estimated Ending Fund Balance June 30, 2027	Estimated Beginning Fund Balance July 1, 2026	Estimated Other Receipts	Transfers In	Estimated Amount To Be Raised By Surcharge
1. Surcharge Fund	182,224	231,346	246,804	0	514,169	543,979	6,994		210,000
2. Operating Fund	0	0	0	0	0	0	0	0	
3. TOTAL	182,224	231,346	246,804	0	514,169	543,979	6,994	0	210,000

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Public Notice

January 26, 2026

The Buchanan County Board of Supervisors met in regular session at 9:00 a.m. on Monday, January 26, 2026. Present: Keith Wieland, John Kurtz and Dawn Vogel.

The Pledge of Allegiance was recited.

Motion by Wieland second by Kurtz to approve the agenda as presented. All in favor motion carried.

Motion by Kurtz second by Wieland to approve the minutes January 19, 2026. All in favor motion carried.

Motion by Kurtz second by Wieland to approve employee claims filed with the County Auditor for \$190.65. All in favor motion carried.

Motion by Wieland second by Kurtz to approve claims filed with the County Auditor for \$164,245.20. All in favor motion carried.

ACCESS SYSTEMS LEASING, SERV	\$104.83
ALLIANT ENERGY, SERV	\$2,478.30
AMAZON CAPITAL SERVICES, SUPPLIES	\$167.69
AQUATICS AND EXOTICS, FISH	\$9.99
ARAMARK, SERV	\$904.97
AVIVE SOLUTIONS INC, EQUIP	\$5,699.39
BANKIOWA, PREMIUM	\$949.08
BLACK HAWK CO SHERIFF, SERV	\$85.00
BONAR, BEN, REGISTRATIONS	\$55.50
BRANDON WATER WORKS, SERV	\$100.00
BREHME DRUG INC, MEDS	\$94.26
BUCHANAN CO CONSERVATION BOARD, CASH	\$33.70
BUCHANAN CO FAIR ASSN, APPROPRIATION	\$22,000.00
BUCHANAN CO GIS, SERV	\$15.84
BUCHANAN CO SHERIFF, SERV	\$94.65
BUCHANAN CO SOIL/WATER, APPROPRIATION	\$3,000.00
BUCHANAN CO WILDLIFE ASSOC, MEMBERSHIP	\$750.00
CAPITAL SANITARY SUPPLY, SUPPLIES	\$632.90
CATHLEEN MARIE ATCHISON, TRAINING	\$2,000.00
CENTRAL IOWA DETENTION, SERV	\$191.75
CENTRAL IOWA DISTRIBUTING, SUPPLIES	\$673.00
CENTURYLINK, SERV	\$33.95
CHARM-TEX, INC, SUPPLIES	\$279.84
CHICKASAW COUNTY SHERIFF'S OFFICE, SERV	\$84.30
CITY LAUNDERING COMPANY, SUPPLIES	\$1,032.22
CITY OF INDEPENDENCE, FEES	\$62.50
CONSOLIDATED ENERGY COMPANY, FUEL	\$21,267.96
CONSOLIDATED MANAGEMENT CO., PROVISIONS	\$14,391.48
CORKERY PAINT & REPAIR, SERV	\$400.00
CY & CHARLEYS FIRESTONE, INC, TIRES	\$1,487.78
DAVIS, DON, UNIFORM	\$300.00
DELAWARE COUNTY SHERIFF, SERV	\$1,550.00
DISTRICT SIX RECORDERS ASSN, DUES	\$30.00
EAST BUCHANAN TELEPHONE, SERV	\$999.54
EAST CENTRAL IOWA REC, SERV	\$1,485.01
ELENA SCHMITZ, MILEAGE	\$6.96
ETTEN ENTERPRISES, PARTS	\$72.66
FARMERS MUTUAL TELEPHONE CO, SERV	\$120.76
FASTANEL COMPANY, PARTS	\$69.00
GOVERNMENT FORMS & SUPPLIES, SUPPLIES	\$209.21
GROWMARK INC, FUEL	\$9,870.80
HICKEY, GRIFFIN, BWELL	\$60.00
HOBBY LOBBY STORES INC, SUPPLIES	\$41.94
HOSCH, DONNA, MILEAGE/WAGES	\$545.03
IEMA, DUES	\$350.00
INDEPENDENCE LIGHT & POWER, SERV	\$6,197.59
INDEPENDENCE PLUMBING & HEAT, APPLIANCE	\$334.03
INTERSTATE POWER SYSTEMS INC, REPAIRS	\$1,463.04
IOWA CONCRETE PAVING ASSN, TRAINING	\$235.00
IOWA COUNTY ATTORNEYS ASSN, SUPPLIES	\$56.00
IOWA DEPT OF NATURAL RESOURCES, LICENSE	\$20.00
IOWA STATE ASSN OF ASSESSORS, DUES	\$1,100.00
ISAC, TRAINING	\$440.00
JAMES H WEDEKING, SERV	\$946.80
JOAN O'LOUGHLIN-GOOD, MILEAGE	\$11.89
JOHN DEERE FINANCIAL, SUPPLIES	\$292.53
JOHNSON CONTROLS FIRE/PROTECTION, SERV	\$1,045.02
JONES, TAMMY, BWELL	\$60.00
KELLY, AMY, BWELL	\$40.00
KEN'S ELECTRIC, SERV	\$1,628.67
KNAPPS SERVICE, FUEL	\$73.62
KREKLAU, DANA, SUPPLIES	\$21.60
LETTER B TECHNOLOGY, SERV	\$75.00
MARTIN BROTHERS DISTRIBUTING, SUPPLIES	\$657.15
METHER, GINA, MILEAGE	\$51.80
MICHAEL ROBINSON, MILEAGE	\$32.92
MIDAMERICAN ENERGY CO, SERV	\$7,678.64
MOCIC, MEMBERSHIP	\$132.00
NE DISTRICT ISAA, DUES	\$150.00
OELWEIN PUBLISHING GROUP, PUBLICATIONS	\$1,031.41
OFFICE TOWNE INC, EQUIP	\$6,482.65
OHL, LYLE, CELL REIMB	\$50.00
PATHWAYS BEHAVIORIAL SERVICES, SALARY	\$1,854.70
PEOPLE'S MEMORIAL HOSPITAL, SUPPLIES	\$951.95
PITNEY BOWES INC, SERV	\$276.51
PITNEY BOWES RESERVE ACCOUNT, POSTAGE	\$900.00
PRICE, TRACY, MILEAGE	\$31.90
PRINT EXPRESS, SUPPLIES	\$160.00
RACOM CORPORATION, EQUIP	\$99.00
REBECCA M BOHLING, SERV	\$200.00
RICOH USA INC, SERV	\$47.85
RITE ENVIRONMENTAL, SERV	\$255.00
ROBERT HAROLD HUCKINS, WELL	\$150.89
S & G HARVUEX, SERV	\$785.00
SABERS, CLINTON, REIMB	\$150.00
SCHUMACHER ELEVATOR CO, SERV	\$457.92
SEILER INSTRUMENT & MANUFACTURING, SERV	\$1,412.81
SHIELD TECHNOLOGY CORPORATION, SERV	\$13,687.50
SIDWELL COMPANY, SUBSCRIPTION	\$3,414.32
SIGNS & MORE, UNIFORM	\$10.00
STATE HYGIENIC LABORATORY, WELL	\$734.50

TAMMY WATSON, SERV	\$200.00
TMA LASER GROUP INC, SUPPLIES	\$1,264.00
TRACY FRANCK, MILEAGE	\$18.56
ULINE, SUPPLIES	\$1,251.30
UNIFORM DEN INC, UNIFORM	\$380.30
UNITYPOINT HEALTH, SERV	\$932.96
US CELLULAR, SERV	\$3,164.11
VAN RADEN, MIKE, UNIFORM	\$51.71
VERIDIAN CREDIT UNION, FEES	\$55.90
VERIZON WIRELESS, SERV	\$14.04
VISA, MISC	\$242.20
WASTE MANAGEMENT, SERV	\$3,491.20
WATSON & RYAN PLC, SERV	\$2,697.80
WB MCCLOUD & CO, INC, SERV	\$350.17
WENDY L. SPERFSLAGE, MILEAGE	\$24.07
WINDSTREAM, SERV	\$424.54
WISE BLOCK HARDWARE LLC, SUPPLIES/PARTS	\$70.88
TOTAL	\$165,662.74
Motion by Wieland second by Kurtz to approve the appointment of Jodi Grover to the Pioneer Cemetery Commission, 3-year term. All in favor motion carried.	
Zoning Director Amber Lorenzen presented information regarding minor plat for Ryan and Heather Amfahr. After discussion motion by Wieland second by Kurtz to approve the minor plat by resolution. All in favor motion carried.	
RESOLUTION 26-3	
WHEREAS , a minor plat request was filed by Ryan and Heather Amfahr, Fremont Township, Section 32, 3.0 acres "R-3" Residential.	
WHEREAS , the minor plat is in conformance with the zoning regulations.	
Legal Description: Being part of an existing parcel in the Southwest ¼ of the Southwest ¼ of Section 32, Township 89 North, Range 7 West of the 5th P.M., Buchanan County, Iowa, described as: Commencing at the Southwest corner of Section 32, thence North 88°19'49" East, 1120.44 feet along the south line of the Southwest ¼ of Section 32, thence North 01°04'04" West, 60.00 feet to the north line of the public road right of way and the point of beginning; thence continuing North 01°04'04" West, 151.48 feet; thence North 27°34'06" East, 122.77 feet; thence North 01°04'04" West, 120.69 feet to the north line of the existing parcel; thence North 88°15'34" East, 141.00 feet to the northeast corner of the existing parcel; thence South 01°05'20" East, 379.48 feet along the east line of the existing parcel to the north line of the public road right of way; thence South 88°19'49" West, 199.98 feet along said north line to the point of beginning.	
NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Buchanan County, Iowa, Ryan and Heather Amfahr, the Minor Plat, is approved as described as follows:	
Roll Call:	
Vogel – Aye	
Kurtz – Aye	
Wieland – Aye	
Passed this 26th day of January 2026.	
The Board met with Fred Smock regarding RASH ride for 2026. Smock stated in the years past the RASH ride was held in conjunction with the Brew-BQ that had been held in Independence. This year they plan to hold the RASH ride June 20. Smock stated the group will have insurance in place for the ride. After discussion, motion by Kurtz second by Wieland to approve the committee to proceed with the ride. All in favor motion carried.	
The Board met with Independence Chamber Director Nikki Barth regarding the recent announcement that RAGBRAI will be an overnight stay on July 23, 2026. The planning for the event has already started. Barth will continue to be in touch as the planning proceeds. No action.	
Auditor Wilgenbusch presented information regarding the Capital Assets policy that was passed in 2015. After speaking with the outside audit firm it was in the county's best interest to update the policy. Wilgenbusch also presented a resolution regarding the procedure for when departments purchase a fixed asset. Current practice is any item over \$1,000.00 purchased the department head must complete a fixed asset sheet and send it to the Auditor's Office. The Auditor's Office updates their records and issues a fixed asset tag. This is a reverse process when the department deletes or transfers the asset. Wilgenbusch is asking the Board to raise the amount to \$3,000.00. After discussion, motion by Wieland second by Kurtz to approve the Capital Assets policy and the updated for fixed asset tracking. All in favor motion carried.	
CAPITAL ASSET POLICY	
BUCHANAN COUNTY	
POLICY	
It is the policy of Buchanan County to have a comprehensive capital asset system. The Buchanan County Auditor shall be responsible for developing, implementing, and maintaining the capital assets.	
PURPOSE	
The purpose of this policy is:	
- to comply with General Accepted Accounting Principles (GAAP) mandated by the state.	
- to comply with Governmental Accounting, Auditing and Financial Reporting (GAAFR).	
- to have improved management control over valuable capital assets by assigning responsibility to specific departments.	
- to have inventory data available in the event of fire or other natural disaster for insurance purposes.	
SCOPE	
Capital assets include property, equipment and vehicles, and infrastructure (e.g. roads, bridges, curbs, gutters, sidewalk, and similar items which are immovable and of value only to the government). Reportable assets are defined by the County as assets with initial, individual costs more than the following thresholds and estimated useful lives in excess of two years:	
Infrastructure	\$ 100,000
Land, Buildings and Improvements	\$50,000
Equipment and Vehicles	\$10,000
Right-To-Use Leased Assets	50,000
VALUATION	
Capital assets purchased with governmental fund expenditures shall be recorded at historical cost. The amount shall equal the purchase price or construction costs plus other costs necessary to place the as-	

set into its intended use. These charges shall include costs such as freight and transportation, site preparation expenditures and professional fees.

Trade-ins New assets reported in the Capital assets shall be shown at fair market value (cash plus net book value of traded asset) per GAAP; however, values reported by governmental funds shall reflect only the "net" method where value equals cash paid. Invoices for trade-ins shall indicate the purchase price and trade-in amount allowed.

Gifts Assets given to Buchanan County shall be reported at fair market value (an amount determined mutually by the seller and purchaser).

PHYSICAL INVENTORY

Physical inventories of capital assets shall be taken yearly to provide an internal audit of inventory records and to maintain the integrity of the capital asset system.

RESOLUTION 26-02

WHEREAS, the Board of Supervisors has the power to set a departmental fixed assets requirement.

NOW THEREFORE BE IT RESOLVED that the Board of Supervisors requires departments to complete fixed assets sheets provided by the Auditor's Office for any asset purchases over \$3,000.00. Once the fixed asset sheet is completed it shall be turned over to the Auditor's Office to be tracked. At that time a asset tag will be assigned and issued to the department.

Passed this 26th day of January 2026.

Auditor Wilgenbusch gave an update to the Board regarding the FY27 budget. Wilgenbusch shared with the Board the taxing limitation that is set by Iowa Code. The spreadsheet showed what Buchanan County tax asking was for last year and the limit that can be taxed this year. The 2% growth limitation would allow the county to have a total tax asking of \$5,366,672.00 compared to \$5,186,572.00 for FY26. With the expenditures for the General fund for FY27 the county needs \$5,540,337.24, if the BOS choses to go with their 2% growth allowed the county would still be short \$173,665.24. Wilgenbusch asked for guidance on if the Board would like to go with the 2% increase or try and cut the general fund tax asking to what was requested last year of \$5,186,572.00. The Board would prefer not to raise any taxes. Wilgenbusch stated she would go through numbers and see what she could come up with, however the Board would need to review their budget worksheets to determine where they can cut \$353,762.24. No further action.

The Board met with Maggie Burger with Speer Financial regarding funding for start up funds the ambulance service capital expenditures. The county has about three different options regarding funding. A general fund loan, where the county would borrow the funds it would require a public hearing and a debt schedule put together. Payments on the loan would be made from the EMS taxation. Option #2 would be from Iowa Code 331.478 that would allow county board of supervisors to authorize noncurrent debt, which is debt payable from future fiscal years, for specific purposes. This also requires proper public notice and hearings occur as outlined in section 331.479. Option #3 would be a governmental internal loan fund, which is a debt obligation where one fund of a local government borrows money from another fund within the same entity. These loans are commonly used to manage cash flow or to finance specific projects. After discussion, motion by Kurtz to proceed with General Fund loan for the capital equipment needed and internal loan for wages, benefits and miscellaneous, second by Wieland. All in favor motion carried.

RESOLUTION 26-5

WHEREAS, the Board of Supervisors of Buchanan County, State of Iowa, has approved to enter into a General Fund loan to allow for the purchase of capital expenditures to establish Buchanan County Ambulance service.

WHEREAS, the Board of Supervisors of Buchanan County, State of Iowa, has approved to enter proceed with a governmental internal loan. The funds will be used for establishing personnel, benefits and essential operational expenditures.

WHEREAS, the Board of Supervisors of Buchanan County, State of Iowa, approved to have Maggie, with Speer Financial to prepare the documents for final board approval.

NOW, THEREFORE, Be It Resolved by the Board of Supervisors of Buchanan County, Iowa, approves proceeding with loans to establish an ambulance service for Buchanan County.

Passed and approved January 26, 2026.

Discussion was held regarding setting the levy for FY27 EMS. The voted on maximum is .75 per \$1000 of taxable value. After discussion motion by Kurtz second by Wieland to set the levy at the maximum. All in favor motion carried.

RESOLUTION 26-04

WHEREAS, the Buchanan County Supervisors declared Emergency Medical Services an essential service and did so in compliance with Iowa Code Section 422D.1(2)(a).

WHEREAS, voters in Buchanan County approved funding up to the rate of \$.75 (seventy-five cents) per \$1,000.00 (One Thousand Dollars) of taxable value on all taxable property within the County to be used for Emergency Medical Services for a maximum period of 15 (fifteen) years.

WHEREAS, the Buchanan County Board of Supervisors need to approve the levy for taxation for fiscal year 2027. The Board approves to set the Emergency Medical Services levy at \$.75 cents (seventy-five cents) per \$1,000.00 (One Thousand Dollars) of taxable value on all taxable property within the County for Fiscal year 2027.

THEREFORE, BE IT RESOLVED by the Buchanan County Supervisors approve the tax levy by majority on the 29th day of January, 2026.

Roll Call:

Kurtz – aye

Wieland – aye

Vogel – aye

Board and Commission updates were heard.

The Board heard no public comments.

Motion by Wieland second by Kurtz to adjourn at 10:22 am. All in favor motion carried.

Dawn Vogel, Chairperson

Buchanan County Supervisor

Attest: Kris Wilgenbusch, Auditor

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