

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
County Name: POWESHIEK COUNTY County Number: 79

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 4/17/2025 Meeting Time: 09:00 AM Meeting Location: Boardroom, Courthouse, 302 E. Main St., Montezuma, IA

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 revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request. County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
www.poweshieckcounty.org

County Telephone Number
 (641) 623-5723

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	9,416,830	8,907,215	8,679,388	4.16
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	236,500	122,500	0	
Net Current Property Taxes	4	9,180,330	8,784,715	8,679,388	
Delinquent Property Tax Revenue	5	2,000	0	86	
Penalties, Interest & Costs on Taxes	6	0	0	49,217	
Other County Taxes/TIF Tax Revenues	7	2,377,581	2,708,718	1,581,858	22.60
Intergovernmental	8	7,295,713	4,792,819	5,461,817	
Licenses & Permits	9	21,800	21,900	130,955	
Charges for Service	10	809,340	659,185	659,489	
Use of Money & Property	11	697,402	1,209,915	1,131,771	
Miscellaneous	12	2,177,750	282,822	350,204	
Subtotal Revenues	13	22,561,916	18,460,074	18,044,785	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	4,990,677	5,003,089	4,708,857	
Proceeds of Fixed Asset Sales	16	0	0	108,820	
Total Revenues & Other Sources	17	27,552,593	23,463,163	22,862,462	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	5,377,162	4,962,786	4,003,160	15.90
Physical Health and Social Services	19	651,848	499,091	361,353	34.31
County Environment and Education	21	899,478	863,380	697,875	13.53
Roads & Transportation	22	8,869,105	9,302,800	9,359,602	-2.66
Government Services to Residents	23	924,737	886,816	867,464	3.25
Administration	24	1,906,025	1,963,158	1,848,102	1.56
Nonprogram Current	25	136,824	143,060	160,794	-7.75
Debt Service	26	1,258,748	1,261,648	1,264,247	-0.22
Capital Projects	27	5,172,000	921,847	2,097,355	57.03
Subtotal Expenditures	28	25,195,927	20,804,586	20,659,952	
Other Financing Uses:					
Operating Transfers Out	29	4,990,677	5,003,089	4,708,857	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	30,186,604	25,807,675	25,368,809	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-2,634,011	-2,344,512	-2,506,347	
Beginning Fund Balance - July 1,	33	13,020,800	15,365,312	17,871,659	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	10,386,789	13,020,800	15,365,312	
Total Ending Fund Balance - June 30,	40	10,386,789	13,020,800	15,365,312	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,369,491	Urban Areas: 3.53566 Rural Areas: 7.27352			
Rural Only Levies*:	4,047,339				
Special District Levies*:	0				
TIF Tax Revenues:	1,011,281	Any special district tax rates not included.			
Utility Replacement Excise Tax:	234,300				

Explanation of any significant items in the budget or additional virtual meeting information:

Adding additional deputy to public safety; increase in insurance; increase in wages; increase in secondary road capital projects; increase in continuation of services to the public	COUNTY NAME: POWESHIEK COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026	COUNTY NUMBER: 79
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 3/24/2025 Meeting Time: 06:00 PM Meeting Location: Poweshiek County Courthouse, Boardroom, 302 E Main St, Montezuma, IA

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
www.poweshieckcounty.org

County Telephone Number
(641) 623-5723

Iowa Department of Management	Current Year Certified Property Tax FY 2024/2025	Budget Year Effective Tax FY 2025/2026	Budget Year Proposed Tax FY 2025/2026
Taxable Valuations-General Services	1,365,295,677	1,493,371,934	1,493,371,934
Requested Tax Dollars-Countywide Rates Except Debt Service	4,437,211	4,437,211	4,712,096
Taxable Valuations-Debt Service	1,653,274,706	1,728,530,198	1,728,530,198
Requested Tax Dollars-Debt Service	657,821	657,821	657,395
Requested Tax Dollars-Countywide Rates	5,095,032	5,095,032	5,369,491
Tax Rate-Countywide	3.64789	3.35184	3.53566
Taxable Valuations-Rural Services	990,177,376	1,082,795,737	1,082,795,737
Requested Tax Dollars-Additional Rural Levies	3,812,183	3,812,183	4,047,339
Tax Rate-Rural Additional	3.85000	3.52069	3.73786
Rural Total	7.49789	6.87253	7.27352
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	169	184	8.88
Rural Taxpayer	347	379	9.22
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	746	825	10.59
Rural Taxpayer	1,533	1,695	10.57

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

Adding additional deputy to public safety; increase in insurance; increase in wages; increase in secondary road capital projects; increase in continuation of services to the public

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024
1	Taxes Levied on Property	4,712,096	4,047,339		657,395		9,416,830	8,907,215	8,679,388
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	125,500	94,300		16,700		236,500	122,500	0
4	Net Current Property Taxes	4,586,596	3,953,039		640,695		9,180,330	8,784,715	8,679,388
5	Delinquent Property Tax Revenue	2,000	0		0		2,000	0	86
6	Penalties, Interest & Costs on Taxes	0	0		0		0	0	49,217
7	Other County Taxes/TIF Tax Revenues	142,784	2,221,444	0	13,353	0	2,377,581	2,708,718	1,581,858
8	Intergovernmental	485,125	6,784,888	0	25,700	0	7,295,713	4,928,819	5,461,817
9	Licenses & Permits	850	20,950	0	0	0	21,800	21,900	130,955
10	Charges for Service	786,290	23,050	0	0	0	809,340	659,185	659,489
11	Use of Money & Property	695,302	2,100	0	0	0	697,402	1,209,915	1,131,771
12	Miscellaneous	72,300	2,105,450	0	0	0	2,177,750	282,822	350,204
13	Subtotal Revenues	6,771,247	15,110,921	0	679,748	0	22,561,916	18,460,074	18,044,785
14	Other Financing Sources:								
15	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	0
16	Operating Transfers In	0	4,402,677	0	588,000	0	4,990,677	5,003,089	4,708,857
17	Proceeds of Fixed Asset Sales	0	0	0	0	0	0	0	108,820
18	Total Revenues & Other Sources	6,771,247	19,513,598	0	1,267,748	0	27,552,593	23,463,163	22,862,462
EXPENDITURES & OTHER FINANCING USES									
Operating:									
18	Public Safety and Legal Services	3,807,714	1,569,448			0	5,377,162	4,962,786	4,003,160
19	Physical Health and Social Services	537,131	114,717			0	651,848	499,091	361,353
21	County Environment and Education	656,256	243,222			0	899,478	863,380	697,875
22	Roads & Transportation	0	8,869,105			0	8,869,105	9,302,800	9,359,602
23	Government Services to Residents	903,125	21,612			0	924,737	886,816	867,464
24	Administration	1,795,025	111,000			0	1,906,025	1,963,158	1,848,102
25	Nonprogram Current	136,824	0			0	136,824	143,060	160,794
26	Debt Service	0	0			0	0	0	0
27	Capital Projects	240,000	4,757,000	175,000	1,258,748	0	5,172,000	1,261,648	1,264,247
28	Subtotal Expenditures	8,076,075	15,686,104	175,000	1,258,748	0	25,195,927	20,804,586	20,659,952
Other Financing Uses:									
29	Operating Transfers Out	226,813	4,763,864	0	0	0	4,990,677	5,003,089	4,708,857
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	8,302,888	20,449,968	175,000	1,258,748	0	30,186,604	25,807,675	25,368,809
32	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-1,531,641	-936,370	-175,000	9,000	0	-2,634,011	-2,344,512	-2,506,347
33	Beginning Fund Balance - July 1, 2025	3,992,938	8,505,795	175,000	347,067	0	13,020,800	15,365,312	17,871,659
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
35	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
36	Fund Balance - Restricted	0	0	0	0	0	0	0	0
37	Fund Balance - Committed	0	0	0	0	0	0	0	0
38	Fund Balance - Assigned	0	0	0	0	0	0	0	0
39	Fund Balance - Unassigned	2,461,297	7,569,425	0	356,067	0	10,386,789	13,020,800	15,365,312
40	Total Ending Fund Balance - June 30,	2,461,297	7,569,425	0	356,067	0	10,386,789	13,020,800	15,365,312

Proposed tax rate per \$1,000 valuation for County purposes: 3.53566 urban areas; 2.7352 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2025 - June 30, 2026

County Number: 79 County Name: POWESHIEK COUNTY Date Adopted: 4/17/2025

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
CASH

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.25000	4,553,422	1,401,053,041	9.10
	Limitation Percentage			
	3			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2026	3.15534	4,822,880	5.92	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.85000	3,927,761	1,020,197,703	9.03
	Limitation Percentage			
	3			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2026	3.73786	4,157,502	5.85	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		1,528,481,808		1,493,371,934	
General Basic	2	4,822,880		3.15534		4,712,096
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	4,822,880				4,712,096
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	145,000				141,676
General Supplemental	6					0
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. I Countywide total)	9	670,748	1,763,640,072	0.38032	1,728,530,198	657,395
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	5,493,628		3.53566		5,369,491
B. All Rural Services Only Levies:	13		1,112,268,028		1,082,795,737	
Rural Services Basic	14	4,157,502		3.73786		4,047,339
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	4,157,502		3.73786		4,047,339
Subtotal Countywide/All Rural Services (A + B)	21	9,651,130		7.27352		9,416,830
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	9,651,130				9,416,830

Compensation Schedule for FY 2025/2026			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	130,183		
Auditor	89,107	1	The Record
Recorder	84,546	2	Grinnell Herald-Register
Treasurer	84,908	3	Poweshiek CR
Sheriff	120,184	4	
Supervisors	42,012	5	
Supervisor Vice Chair, if different	42,012	6	
Supervisor Chair, if different	42,512		

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

[Signature Area]

(Board Chairperson)

[Date Area]

(Date)

[Signature Area]

(County Auditor or Budget Preparer)

[Date Area]

(Date)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

[Signature Area]

(County Auditor Signature of Certification)

[Date Area]

(Date)

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
 County Name: POWESHIEK COUNTY
 County No: 79

		GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS	
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024			
LAW ENFORCEMENT PROGRAM															
1000 - Uniformed Patrol Services	1	598,203			1,559,448					2,157,651	1,855,357	1,505,645	1		
1010 - Investigations	2	6,000								6,000	7,000	4,190	2		
1020 - Unified Law Enforcement	3									0	0	0	3		
1030 - Contract Law Enforcement	4									0	0	0	4		
1040 - Law Enforcement Communications	5	23,000							23,000	23,000	23,000	10,426	5		
1050 - Adult Correctional Services	6	1,778,428		38,000					1,816,428	1,844,226	1,485,502	1,485,502	6		
1060 - Administration	7	511,924							511,924	370,062	317,833	317,833	7		
Subtotal	8	2,917,555	0	38,000	1,559,448	0	0	0	4,515,003	4,099,645	3,323,596	3,323,596	8		
LEGAL SERVICES PROGRAM															
1100 - Criminal Prosecution	9	435,469								445,469	448,611	316,194	9		
1110 - Medical Examiner	10	76,690						10,000	76,690	79,530	55,400	55,400	10		
1120 - Child Support Recovery	11								0	0	0	0	11		
Subtotal	12	512,159	0	0	0	0	0	10,000	522,159	528,141	371,594	371,594	12		
EMERGENCY SERVICES															
1200 - Ambulance Services	13	150,000								150,000	150,000	150,000	13		
1210 - Emergency Management	14	145,000							145,000	140,000	132,145	132,145	14		
1220 - Fire Protection & Rescue Services	15								0	0	0	0	15		
1230 - E911 Service Board	16								0	0	0	0	16		
Subtotal	17	295,000	0	0	0	0	0	0	295,000	290,000	282,145	282,145	17		
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM															
1400 - Physical Operations	18	4,000								4,000	4,000	3,570	18		
1410 - Research & Other Assistance	19								0	0	0	0	19		
1420 - Bailiff Services	20								0	0	0	0	20		
Subtotal	21	4,000	0	0	0	0	0	0	4,000	4,000	4,000	3,570	21		
COURT PROCEEDINGS PROGRAM															
1500 - Juries & Witnesses	22								0	0	0	0	22		
1510 - (Reserved)	23												23		
1520 - Detention Services	24	1,000							1,000	1,000	0	2,262	24		
1530 - Court Costs	25								0	0	0	0	25		
1540 - Service of Civil Papers	26	5,000							5,000	6,000	6,000	2,086	26		
Subtotal	27	6,000	0	0	0	0	0	0	6,000	6,000	6,000	4,348	27		
JUVENILE JUSTICE ADMINISTRATION PROGRAM															
1600 - Juvenile Victim Restitution	28								0	0	0	0	28		
1610 - Juvenile Representation Services	29								0	0	0	0	29		
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	35,000							35,000	35,000	35,000	17,907	30		
Subtotal	31	35,000	0	0	0	0	0	0	35,000	35,000	35,000	17,907	31		
Total - Public Safety & Legal Services	32	3,769,714	0	38,000	1,559,448	0	0	10,000	5,377,162	4,962,786	4,003,160	4,003,160	32		

PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: POWESHIEK COUNTY
 County No: 79

	GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024				
PHYSICAL HEALTH SERVICES PROGRAM															
1									0	0	0	1			
2									0	0	0	2			
3				114,717					114,717	101,275	57,809	3			
4	172,172								172,172	172,172	172,172	4			
5									0	0	0	5			
6	172,172	0	0	114,717					286,889	273,447	229,981	6			
SERVICES TO POOR PROGRAM															
7	3,400								3,400	3,400	1,422	7			
8	54,502								54,502	57,207	46,990	8			
9									0	0	0	9			
10	57,902	0	0	0					57,902	60,607	48,412	10			
SERVICES TO MILITARY VETERANS PROGRAM															
11	52,657								52,657	51,953	49,257	11			
12	8,800								8,800	7,984	4,783	12			
13	61,457	0	0	0					61,457	59,937	54,040	13			
CHILDREN'S & FAMILY SERVICES PROGRAM															
14	50,000								50,000	69,000	25,216	14			
15	500								500	500	500	15			
16									0	0	0	16			
17	50,500	0	0	0					50,500	69,500	25,716	17			
SERVICES TO OTHER ADULTS PROGRAM															
18	2,600								2,600	2,100	1,000	18			
19	2,000								2,000	2,000	2,000	19			
20									0	0	0	20			
21	4,600	0	0	0					4,600	4,100	3,000	21			
CHEMICAL DEPENDENCY PROGRAM															
22	1,500								1,500	1,500	204	22			
23									0	0	0	23			
24					189,000				189,000	30,000	0	24			
25	1,500	0	189,000	0					190,500	31,500	204	25			
26	348,131	0	189,000	114,717					651,848	499,091	361,353	26			
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES															

COUNTY ENVIRONMENT AND EDUCATION
 County Name: POWESHIEK COUNTY
 County No: 79

	GENERAL FUND				SPECIAL REVENUE FUNDS								TOTALS	
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024			
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation									0	0	0	1		
6010 - Weed Eradication				67,150					67,150	65,000	64,956	2		
6020 - Solid Waste Disposal									0	0	0	3		
6030 - Environmental Restoration									23,000	23,000	10,588	4		
Subtotal	0	0	0	67,150	0	0	23,000	0	90,150	88,000	75,544	5		
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	369,306								369,306	347,915	329,709	6		
6110 - Maintenance & Operations	157,750								157,750	172,500	135,903	7		
6120 - Recreation & Environmental Educ.			6,000						6,000	4,000	268	8		
Subtotal	527,056	0	6,000	0	0	0	0	0	533,056	524,415	465,880	9		
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter	500								500	500	500	10		
6210 - Animal Bounties & State Apiarist Expenses	200								200	200	127	11		
Subtotal	700	0	0	0	0	0	0	0	700	700	627	12		
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls				62,412					62,412	49,125	44,815	13		
6310 - Housing Rehabilitation & Develop.									0	0	0	14		
6320 - Community Economic Development	95,500								95,500	85,500	500	15		
Subtotal	95,500	0	0	62,412	0	0	0	0	157,912	134,625	45,315	16		
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries				90,660					90,660	90,640	85,509	17		
6410 - Historic Preservation	2,000								2,000	0	0	18		
6420 - Fair & 4-H Clubs	25,000								25,000	25,000	25,000	19		
6430 - Fairgrounds									0	0	0	20		
6440 - Memorial Halls									0	0	0	21		
6450 - Other Educational Services									0	0	0	22		
Subtotal	27,000	0	0	90,660	0	0	0	0	117,660	115,640	110,509	23		
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property									0	0	0	24		
6510 - Buildings									0	0	0	25		
6520 - Equipment									0	0	0	26		
6530 - Public Facilities									0	0	0	27		
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28		
Total - County Environment and Education	650,256	0	6,000	220,222	0	0	23,000	0	899,478	863,380	697,875	29		

ROADS & TRANSPORTATION
 County Name: **POWESHIEK COUNTY**
 County No: 79

		GENERAL FUND							SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024					
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM																	
	7000 - Administration	1									785,506			695,770	651,145	1	
	7010 - Engineering	2									299,755			278,520	270,696	2	
	Subtotal	3	0	0	0	0	0	0	0	0	1,085,261	0	0	974,290	921,841	3	
ROADWAY MAINTENANCE PROGRAM																	
	7100 - Bridges & Culverts	4									614,126			879,190	456,253	4	
	7110 - Roads	5									3,867,841			4,083,860	5,019,331	5	
	7120 - Snow & Ice Control	6									579,838			416,490	371,994	6	
	7130 - Traffic Controls	7									127,248			183,500	173,818	7	
	7140 - Road Clearing	8									206,732			113,760	104,949	8	
	Subtotal	9	0	0	0	0	0	0	0	0	5,395,785	0	0	5,676,800	6,126,345	9	
GENERAL ROADWAY EXPENDITURES PROGRAM																	
	7200 - New Equipment	10									903,000			913,600	774,872	10	
	7210 - Equipment Operations	11									1,341,274			1,277,030	1,352,040	11	
	7220 - Tools, Materials & Supplies	12									50,500			129,000	120,067	12	
	7230 - Real Estate & Buildings	13									93,285			332,080	64,437	13	
	Subtotal	14	0	0	0	0	0	0	0	0	2,388,059	0	0	2,651,710	2,311,416	14	
MASS TRANSIT PROGRAM																	
	7300 - Air Transportation	15												0	0	0	15
	7310 - Ground Transportation	16												0	0	0	16
	Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
	Total - Roads & Transportation	18	0	0	0	0	0	0	0	0	8,869,105	0	0	9,302,800	9,359,602	18	

GOVERNMENT SERVICES TO RESIDENTS
 County Name: POWESHIEK COUNTY
 County No: 79

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024				
REPRESENTATION SERVICES PROGRAM															
8000 - Elections Administration	196,309								196,309	191,707	201,944				
8010 - Local Elections	41,000								41,000	11,000	36,592				
8020 - Township Officials				8,612					8,612	8,612	6,802				
Subtotal	237,309	0	0	8,612	0	0	0	0	245,921	211,319	245,338				
STATE ADMINISTRATIVE SERVICES															
8100 - Motor Vehicle Registrations & Licensing	305,299								305,299	319,601	300,337				
8101 - Driver Licenses Services	139,727								139,727	130,905	122,681				
8110 - Recording of Public Documents	220,790						13,000		233,790	224,991	199,108				
Subtotal	665,816	0	0	0	0	0	13,000	0	678,816	675,497	622,126				
Total - Government Services to Residents	903,125	0	0	8,612	0	0	13,000	0	924,737	886,816	867,464				

ADMINISTRATION
 County Name: POWESHIEK COUNTY
 County No: 79

	GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	254,561							254,561	255,295	244,799	1	
9010 - Administrative Management Services	2	302,546							302,546	283,464	264,630	2	
9020 - Treasury Management Services	3	328,650							328,650	307,392	280,704	3	
9030 - Other Policy & Administration	4	84,300							84,300	239,425	295,082	4	
9040 - Reimbursable Administrative Service Organization Direct Expenses	5								0	0	0	5	
Subtotal	6	970,057	0	0	0	0	0	0	970,057	1,085,576	1,085,215	6	
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	232,214							232,214	231,769	202,427	7	
9110 - Information Tech Services	8	390,254							390,254	331,813	324,188	8	
9120 - GIS Systems	9								0	0	0	9	
Subtotal	10	622,468	0	0	0	0	0	0	622,468	563,582	526,615	10	
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11	160,000			85,000				245,000	245,000	203,129	11	
9210 - Safety of Workplace	12	25,000			26,000				51,000	51,000	30,825	12	
9220 - Fidelity of Public Officers	13	2,500							2,500	3,000	2,318	13	
9230 - Unemployment Compensation	14	15,000							15,000	15,000		14	
Subtotal	15	202,500	0	0	111,000	0	0	0	313,500	314,000	236,272	15	
Total - Administration	16	1,795,025	0	0	111,000	0	0	0	1,906,025	1,963,158	1,848,102	16	

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: POWESHIEK COUNTY

County No: 79

	GENERAL FUND		SPECIAL REVENUE FUNDS										TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1	4,000									4,000	4,000	3,748		
0020 - Interest on Short-Term Debt	2										0	0	0		
0030 - Other Nonprogram Current	3	132,824									132,824	127,560	146,253		
0040 - Other County Enterprises	4										0	11,500	10,793		
Total - Nonprogram Current	5	136,824	0	0	0	0	0	0	0	0	136,824	143,060	160,794		
LONG-TERM DEBT SERVICE															
0100 - Principal	6							1,171,000			1,171,000	1,150,000	1,130,000		
0110 - Interest and Fiscal Charges	7							87,748			87,748	111,648	134,247		
Total Long-term Debt Service	8	0	0	0	0	0	0	1,258,748		0	1,258,748	1,261,648	1,264,247		
CAPITAL PROJECTS															
0200 - Roadway Construction	9					4,715,000					4,715,000	86,810	617,753		
0210 - Conservation Land Acquisition & Dev.	10		240,000				42,000				282,000	176,200	83,870		
0220 - Other Capital Projects	11							175,000			175,000	658,837	1,395,732		
Total Capital Projects	12	0	240,000	0	0	4,715,000	42,000	175,000		0	5,172,000	921,847	2,097,355		
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	3,769,714	0	38,000	1,559,448	0	10,000			0	5,377,162	4,962,786	4,003,160		
Total Physical Health and Social Services	14	348,131	0	189,000	114,717	0	0			0	651,848	499,091	361,353		
Total County Environment and Education	16	650,256	0	6,000	220,222	0	23,000			0	899,478	863,380	697,875		
Total Roads & Transportation	17	0	0	0	0	8,869,105	0			0	8,869,105	9,302,800	9,359,602		
Total Government Services to Residents	18	903,125	0	0	8,612	0	13,000			0	924,737	886,816	867,464		
Total Administration	19	1,795,025	0	0	111,000	0	0			0	1,906,025	1,963,158	1,848,102		
Total Nonprogram Current	20	136,824	0	0	0	0	0			0	136,824	143,060	160,794		
Total Long-Term Debt Service	21	0	0	0	0	0	0			0	1,258,748	1,261,648	1,264,247		
Total Capital Projects	22	0	0	240,000	0	4,715,000	42,000	175,000		0	5,172,000	921,847	2,097,355		
Total - All Expenditures	23	7,603,075	0	473,000	2,013,999	0	88,000	175,000		0	25,195,927	20,804,586	20,659,952		
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24										0	0	0		
To Rural Services Supplemental	25										0	0	0		
To Secondary Roads	26	226,813			2,764,583		1,411,281				4,402,677	4,413,889	3,033,531		
To Other Budgetary Funds	27						588,000				588,000	589,200	1,675,326		
Total Operating Transfers Out	28	226,813	0	0	2,764,583	0	1,999,281	0	0	0	4,990,677	5,003,089	4,708,857		
REFUNDED DEBTS/PAYMENTS TO ESCROW															
Increase (Decrease) In Reserves	30										0	0	0		
Fund Balance - Nonspendable	31										0	0	0		
Fund Balance - Restricted	32										0	0	0		
Fund Balance - Committed	33										0	0	0		
Fund Balance - Assigned	34										0	0	0		
Fund Balance - Unassigned	35	2,025,801	280,494	155,002	566,380	0	5,862,053	0	356,067	0	10,386,789	13,020,800	15,365,312		
Total Ending Fund Balance - June 30,	36	2,025,801	280,494	155,002	566,380	0	5,862,053	0	356,067	0	10,386,789	13,020,800	15,365,312		
Total Requirements	37	9,855,089	280,494	628,002	5,344,962	0	14,725,097	175,000	1,614,815	0	40,573,393	38,828,475	40,734,121		

Exceed General and Rural

FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.15534
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

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FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.73786
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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