

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
 Fiscal Year July 1, 2026 - June 30, 2027

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: 4/16/2026 Meeting Time: 09:00 AM 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, 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](http://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.poweshiekiowa.gov](http://www.poweshiekiowa.gov)

County Telephone Number  
 (641) 623-5723

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	10,315,007	9,416,830	10,067,797	1.22
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	227,000	236,500	0	
Net Current Property Taxes	4	10,088,007	9,180,330	10,067,797	
Delinquent Property Tax Revenue	5	0	2,000	17	
Penalties, Interest & Costs on Taxes	6	0	0	55,993	
Other County Taxes/TIF Tax Revenues	7	2,979,716	2,377,581	1,528,520	39.62
Intergovernmental	8	7,846,107	5,305,878	5,472,895	
Licenses & Permits	9	25,950	21,800	110,359	
Charges for Service	10	701,860	809,340	731,591	
Use of Money & Property	11	581,094	697,402	988,539	
Miscellaneous	12	134,300	262,010	167,949	
<b>Subtotal Revenues</b>	13	22,357,034	18,656,341	19,123,660	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	6,273,387	4,990,677	4,834,490	
Proceeds of Fixed Asset Sales	16	0	0	30,795	
<b>Total Revenues &amp; Other Sources</b>	17	28,630,421	23,647,018	23,988,945	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	5,728,500	5,377,162	4,458,307	13.35
Physical Health and Social Services	19	650,865	651,848	428,173	23.29
County Environment and Education	21	936,869	899,478	830,861	6.19
Roads & Transportation	22	9,054,357	8,564,590	8,526,978	3.05
Government Services to Residents	23	810,516	924,737	826,931	-1.00
Administration	24	2,004,532	1,906,025	1,611,772	11.52
Nonprogram Current	25	136,494	136,824	118,170	7.47
Debt Service	26	2,673,071	1,258,748	1,261,648	45.56
Capital Projects	27	4,448,794	884,000	1,012,776	109.59
<b>Subtotal Expenditures</b>	28	26,443,998	20,603,412	19,075,616	
Other Financing Uses:					
Operating Transfers Out	29	6,273,387	4,990,677	4,834,490	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	32,717,385	25,594,089	23,910,106	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-4,086,964	-1,947,071	78,839	
Beginning Fund Balance - July 1,	33	13,497,080	15,444,151	15,365,312	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	11,599,565	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	9,410,116	13,497,080	3,844,586	
<b>Total Ending Fund Balance - June 30,</b>	40	9,410,116	13,497,080	15,444,151	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,924,429	Urban Areas:		3.86208	
Rural Only Levies*:	4,390,578	Rural Areas:		7.81208	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	1,687,222				
Utility Replacement Excise Tax:					

COUNTY NAME: POWESHIEK COUNTY	262,394 <b>NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY</b> Explanation of any significant items in the budget or additional virtual meeting information. Fiscal Year July 1, 2026 - June 30, 2027	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: 3/24/2026 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.poweshiekiowa.gov

County Telephone Number  
 (641) 623-5723

Iowa Department of Management	Current Year Certified Property Tax FY 2025/2026	Budget Year Effective Tax FY 2026/2027	Budget Year Proposed Tax FY 2026/2027
Taxable Valuations-General Services	1,493,371,934	1,503,970,893	1,503,970,893
Requested Tax Dollars-Countywide Rates Except Debt Service	4,712,096	4,712,096	5,263,898
Taxable Valuations-Debt Service	1,728,530,198	1,824,269,310	1,824,269,310
Requested Tax Dollars-Debt Service	657,395	657,395	660,531
Requested Tax Dollars-Countywide Rates	5,369,491	5,369,491	5,924,429
<b>Tax Rate-Countywide</b>	<b>3.53566</b>	<b>3.49346</b>	<b>3.86208</b>
Taxable Valuations-Rural Services	1,082,795,737	1,111,538,845	1,111,538,845
Requested Tax Dollars-Additional Rural Levies	4,047,339	4,047,339	4,390,578
<b>Tax Rate-Rural Additional</b>	<b>3.73786</b>	<b>3.64120</b>	<b>3.95000</b>
<b>Rural Total</b>	<b>7.27352</b>	<b>7.13466</b>	<b>7.81208</b>
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	<b>Current Year Certified Property Tax FY 2025/2026</b>	<b>Budget Year Proposed Tax FY 2026/2027</b>	<b>Percent Change</b>
Urban Taxpayer	168	189	12.50
Rural Taxpayer	345	383	11.01
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	<b>Current Year Certified Property Tax FY 2025/2026</b>	<b>Budget Year Proposed Tax FY 2026/2027</b>	<b>Percent Change</b>
Urban Taxpayer	729	884	21.26
Rural Taxpayer	1,499	1,788	19.28

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:

Hired additional sheriff deputies; increase in property/auto/liability insurance; increase in IT security subscription services

BUDGET SUMMARY		General	Special Revenue	TOTALS Budget 2026/2027 Capital Projects	Debt Service	Permanent	TOTALS Budget 2026/2027	TOTALS Re-Est 2025/2026	TOTALS Actual 2024/2025
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
1	Taxes Levied on Property	5,263,898	4,390,578		660,531		10,315,007	9,416,830	10,067,797
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	116,000	94,300		16,700		227,000	236,500	0
4	Net Current Property Taxes	5,147,898	4,296,278		643,831		10,088,007	9,180,330	10,067,797
5	Delinquent Property Tax Revenue	0	0		0		0	2,000	17
6	Penalties, Interest & Costs on Taxes	0	0		0		0	0	55,993
7	Other County Taxes/TIF Tax Revenues	137,863	2,828,636	0	13,217	0	2,979,716	2,377,581	1,528,520
8	Intergovernmental	477,417	7,339,990	0	28,700	0	7,846,107	5,305,878	5,472,895
9	Licenses & Permits	850	25,100	0	0	0	25,950	21,800	110,359
10	Charges for Service	676,860	25,000	0	0	0	701,860	809,340	731,591
11	Use of Money & Property	578,594	2,500	0	0	0	581,094	697,402	988,539
12	Miscellaneous	27,350	106,950	0	0	0	134,300	262,010	167,949
13	Subtotal Revenues	7,046,832	14,624,454	0	685,748	0	22,357,034	18,656,341	19,123,660
<b>Other Financing Sources:</b>									
14	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	0
15	Operating Transfers In	0	4,274,064	0	1,999,323	0	6,273,387	4,990,677	4,834,490
16	Proceeds of Fixed Asset Sales	0	0	0	0	0	0	0	30,795
17	Total Revenues & Other Sources	7,046,832	18,898,518	0	2,685,071	0	28,630,421	23,647,018	23,988,945
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>									
<b>Operating:</b>									
18	Public Safety and Legal Services	3,913,370	1,815,130				5,728,500	5,377,162	4,458,307
19	Physical Health and Social Services	531,015	119,850				650,865	651,848	428,173
21	County Environment and Education	690,664	246,205				936,869	899,478	830,861
22	Roads & Transportation	0	9,054,357				9,054,357	8,564,590	8,526,978
23	Government Services to Residents	796,904	13,612				810,516	924,737	826,931
24	Administration	1,891,532	113,000				2,004,532	1,906,025	1,611,772
25	Nonprogram Current	136,494	0				136,494	136,824	118,170
26	Debt Service	0	0		2,673,071	0	2,673,071	1,258,748	1,261,648
27	Capital Projects	268,794	4,180,000	0	0	0	4,448,794	884,000	1,012,776
28	Subtotal Expenditures	8,228,773	15,542,154	0	2,673,071	0	26,443,998	20,603,412	19,075,616
<b>Other Financing Uses:</b>									
29	Operating Transfers Out	203,036	6,070,351	0	0	0	6,273,387	4,990,677	4,834,490
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	8,431,809	21,612,505	0	2,673,071	0	32,717,385	25,594,089	23,910,106
32	<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	-1,384,977	-2,713,987	0	12,000	0	-4,086,964	-1,947,071	78,839
33	Beginning Fund Balance - July 1, 2026	3,289,241	9,783,107	0	424,732	0	13,497,080	15,444,151	15,365,312
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	11,599,565
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	1,904,264	7,069,120	0	436,732	0	9,410,116	13,497,080	3,844,586
40	Total Ending Fund Balance - June 30,	1,904,264	7,069,120	0	436,732	0	9,410,116	13,497,080	15,444,151

Proposed tax rate per \$1,000 valuation for County purposes: 3.86208 urban areas; 7.81208 rural areas; Any special district rates excluded.

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
Fiscal Year July 1, 2026 - June 30, 2027

County Number: 79 County Name: POWESHIEK COUNTY Date Adopted: 4/16/2026

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 %
<b>FY 2026 Budget Data</b>	3.15534	4,822,880	1,528,481,808	0.79
	<b>Limitation Percentage</b>			
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
<b>Max Allowed GBFL for FY 2027</b>	3.50000	5,391,661	11.79	

**RURAL BASIC FUND LEVY CALCULATION**

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
<b>FY 2026 Budget Data</b>	3.73786	4,157,502	1,112,268,028	2.70
	<b>Limitation Percentage</b>			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
<b>Max Allowed RBFL for FY 2027</b>	3.95000	4,511,992	8.53	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>	1		1,540,474,552		1,503,970,893	
General Basic	2	5,391,661		3.50000		5,263,898
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	5,391,661				5,263,898
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	150,000				146,442
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. 1 Countywide total)	9	673,748	1,860,772,969	0.36208	1,824,269,310	660,531
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
<b>Subtotal Countywide (A)</b>	12	6,065,409		3.86208		5,924,429
<b>B. All Rural Services Only Levies:</b>	13		1,142,276,363		1,111,538,845	
Rural Services Basic	14	4,511,992		3.95000		4,390,578
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
<b>Subtotal All Rural Services Only (B)</b>	20	4,511,992		3.95000		4,390,578
<b>Subtotal Countywide/All Rural Services (A + B)</b>	21	10,577,401		7.81208		10,315,007
<b>C. Special District Levies:</b>						
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
<b>Subtotal Special Districts (C)</b>	28	0				0
<b>GRAND TOTAL (A + B + C)</b>	29	10,577,401				10,315,007

Compensation Schedule for FY 2026/2027			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	136,692		
Auditor	92,048	1	The Record
Recorder	87,336	2	Hometown Press
Treasurer	87,710	3	Grimell-Herald Register
Sheriff	127,395	4	
Supervisors	43,398	5	
Supervisor Vice Chair, if different	43,398	6	
Supervisor Chair, if different	43,898		

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]*  
 (Board Chairperson) 4-16-2026  
 (Date)

*Melissa Elander* 4/16/26  
 (County Auditor or Budget Preparer) (Date)

**COUNTY AUDITOR'S CERTIFICATION**

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

*Melissa Elander*  
 (County Auditor Signature of Certification)

4/16/26  
 (Date)



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

**SERVICE AREA 1**

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other Permanent	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025			
<b>LAW ENFORCEMENT PROGRAM</b>														
1000 - Uniformed Patrol Services	531,270			1,805,130					2,336,400	2,157,651	1,806,089			
1010 - Investigations	15,000								15,000	6,000	6,721			
1020 - Unified Law Enforcement									0	0	0			
1030 - Contract Law Enforcement									0	0	0			
1040 - Law Enforcement Communications	95,000								95,000	23,000	31,562			
1050 - Adult Correctional Services	1,916,150		40,000						1,956,150	1,816,428	1,443,071			
1060 - Administration	436,676								436,676	511,924	365,841			
Subtotal	2,994,096	0	40,000	1,805,130	0	0	0	0	4,839,226	4,515,003	3,653,284			
<b>LEGAL SERVICES PROGRAM</b>														
1100 - Criminal Prosecution	450,584						10,000		460,584	445,469	410,342			
1110 - Medical Examiner	82,690								82,690	76,690	74,236			
1120 - Child Support Recovery									0	0	0			
Subtotal	533,274	0	0	0	0	0	10,000	0	543,274	522,159	484,578			
<b>EMERGENCY SERVICES</b>														
1200 - Ambulance Services	150,000								150,000	150,000	150,000			
1210 - Emergency Management	150,000								150,000	145,000	140,000			
1220 - Fire Protection & Rescue Services									0	0	0			
1230 - E911 Service Board									0	0	0			
Subtotal	300,000	0	0	0	0	0	0	0	300,000	295,000	290,000			
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>														
1400 - Physical Operations	4,000								4,000	4,000	3,654			
1410 - Research & Other Assistance									0	0	0			
1420 - Bailiff Services									0	0	0			
Subtotal	4,000	0	0	0	0	0	0	0	4,000	4,000	3,654			
<b>COURT PROCEEDINGS PROGRAM</b>														
1500 - Juries & Witnesses									0	0	0			
1510 - (Reserved)									0	0	0			
1520 - Detention Services	1,000								1,000	1,000	655			
1530 - Court Costs									0	0	0			
1540 - Service of Civil Papers	6,000								6,000	5,000	5,308			
Subtotal	7,000	0	0	0	0	0	0	0	7,000	6,000	5,963			
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>														
1600 - Juvenile Victim Restriction									0	0	0			
1610 - Juvenile Representation Services									0	0	0			
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	35,000								35,000	35,000	20,828			
Subtotal	35,000	0	0	0	0	0	0	0	35,000	35,000	20,828			
<b>Total - Public Safety &amp; Legal Services</b>	3,873,370	0	40,000	1,805,130	0	0	10,000	0	5,728,500	5,377,162	4,458,307			

SERVICE AREA 3  
 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 Permanent	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>													
1									0	0	0	1	
2									0	0	0	2	
3				119,850					119,850	114,717	55,582	3	
4	177,337								177,337	172,172	172,172	4	
5									0	0	0	5	
6	177,337	0	0	119,850	0	0	0	0	297,187	286,889	227,754	6	
<b>SERVICES TO POOR PROGRAM</b>													
7	3,400								3,400	3,400	1,364	7	
8	30,489								30,489	54,502	52,047	8	
9									0	0	0	9	
10	33,889	0	0	0	0	0	0	0	33,889	57,902	53,411	10	
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>													
11	59,089								59,089	52,657	47,878	11	
12	9,200								9,200	8,800	9,355	12	
13	68,289	0	0	0	0	0	0	0	68,289	61,457	57,233	13	
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>													
14	55,000								55,000	50,000	57,278	14	
15	500								500	500	500	15	
16									0	0	0	16	
17	55,500	0	0	0	0	0	0	0	55,500	50,500	57,778	17	
<b>SERVICES TO OTHER ADULTS PROGRAM</b>													
18	3,000								3,000	2,600	2,100	18	
19	2,000								2,000	2,000	2,000	19	
20									0	0	0	20	
21	5,000	0	0	0	0	0	0	0	5,000	4,600	4,100	21	
<b>CHEMICAL DEPENDENCY PROGRAM</b>													
22	1,000								1,000	1,500	399	22	
23									0	0	0	23	
24			190,000						190,000	189,000	27,498	24	
25	1,000	0	190,000	0	0	0	0	0	191,000	190,500	27,897	25	
26	341,015	0	190,000	119,850	0	0	0	0	650,865	651,848	428,173	26	

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

SERVICE AREA 6

	GENERAL FUND					SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other Permanent	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025				
<b>ENVIRONMENTAL QUALITY PROGRAM</b>															
6000 - Natural Resources Conservation															
6010 - Weed Eradication				65,000					65,000	67,150	65,000				
6020 - Solid Waste Disposal															
6030 - Environmental Restoration															
Subtotal	0	0	0	65,000	0	0	23,000	0	88,000	90,150	79,547	5			
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>															
6100 - Administration	374,264								374,264	369,306	326,007	6			
6110 - Maintenance & Operations	204,700								204,700	157,750	183,703	7			
6120 - Recreation & Environmental Educ.			4,000						4,000	6,000	1,834	8			
Subtotal	578,964	0	4,000	0	0	0	0	0	582,964	533,056	511,544	9			
<b>ANIMAL CONTROL PROGRAM</b>															
6200 - Animal Shelter															
6210 - Animal Bounties & State Apiarist Expenses	200								200	200	87	11			
Subtotal	200	0	0	0	0	0	0	0	200	700	587	12			
<b>COUNTY DEVELOPMENT PROGRAM</b>															
6300 - Land Use & Building Controls				67,545					67,545	62,412	46,044	13			
6310 - Housing Rehabilitation & Develop.															
6320 - Community Economic Development	80,500								80,500	95,500	77,500	15			
Subtotal	80,500	0	0	67,545	0	0	0	0	148,045	157,912	123,544	16			
<b>EDUCATIONAL SERVICES PROGRAM</b>															
6400 - Libraries				90,660					90,660	90,660	90,639	17			
6410 - Historic Preservation	2,000								2,000	2,000	0	18			
6420 - Fair & 4-H Clubs	25,000								25,000	25,000	25,000	19			
6430 - Fairgrounds															
6440 - Memorial Halls															
6450 - Other Educational Services															
Subtotal	27,000	0	0	90,660	0	0	0	0	117,660	117,660	115,639	23			
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>															
6500 - Property															
6510 - Buildings															
6520 - Equipment															
6530 - Public Facilities															
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total - County Environment and Education</b>	686,664	0	4,000	223,205	0	0	23,000	0	936,869	899,478	830,861	29			



SERVICE AREA 8

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
<b>REPRESENTATION SERVICES PROGRAM</b>													
1	191,287								191,287	196,309	183,089		
2	10,000								10,000	41,000	9,595		
3				8,612					8,612	8,612	6,202		
4	201,287		0	8,612	0	0	0	0	209,899	245,921	198,886		
<b>Subtotal</b>													
<b>STATE ADMINISTRATIVE SERVICES</b>													
5	228,851								228,851	305,299	300,386		
6	144,663								144,663	139,727	127,867		
7	222,103						5,000		227,103	233,790	199,792		
8	595,617		0	0	0	0	5,000	0	600,617	678,816	628,045		
9	796,904		0	8,612	0	0	5,000	0	810,516	924,737	826,931		
<b>Total - Government Services to Residents</b>													

ADMINISTRATION  
 County Name: POWESHIEK COUNTY  
 County No: 79

SERVICE AREA 9

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025			
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>														
9000 - General County Management	1	274,456							274,456	254,561	225,912	1		
9010 - Administrative Management Services	2	298,810							298,810	302,546	279,604	2		
9020 - Treasury Management Services	3	325,531							325,531	328,650	285,283	3		
9030 - Other Policy & Administration	4	94,300							94,300	84,300	63,986	4		
9040 - Reimbursable Administrative Service Organization Direct Expenses	5								0	0	0	5		
Subtotal	6	993,097	0	0	0	0	0	0	993,097	970,057	854,785	6		
<b>CENTRAL SERVICES PROGRAM</b>														
9100 - General Services	7	234,387							234,387	232,214	175,112	7		
9110 - Information Tech Services	8	451,548							451,548	390,254	331,783	8		
9120 - GIS Systems	9								0	0	0	9		
Subtotal	10	685,935	0	0	0	0	0	0	685,935	622,468	506,895	10		
<b>RISK MANAGEMENT SERVICES PROGRAM</b>														
9200 - Tort Liability	11	170,000			87,000				257,000	245,000	222,475	11		
9210 - Safety of Workplace	12	25,000			26,000				51,000	51,000	26,717	12		
9220 - Fidelity of Public Officers	13	2,500							2,500	2,500	900	13		
9230 - Unemployment Compensation	14	15,000							15,000	15,000	0	14		
Subtotal	15	212,500	0	0	113,000	0	0	0	325,500	313,500	250,092	15		
<b>Total - Administration</b>	16	1,891,532	0	0	113,000	0	0	0	2,004,532	1,906,025	1,611,772	16		

SERVICE AREA 0  
 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 2025/2027	Re-estimated 2025/2026	Actual 2024/2025	
<b>NONPROGRAM CURRENT EXPENDITURES</b>														
0010 - County Farm Operations	4,500										4,500	4,000	3,925	
0020 - Interest on Short-Term Debt											0	0	0	
0030 - Other Nonprogram Current	131,994										131,994	132,824	103,204	
0040 - Other County Enterprises											0	0	11,041	
Total - Nonprogram Current	136,494	0	0	0	0	0	0	0	0	0	136,494	136,824	118,170	
<b>LONG-TERM DEBT SERVICE</b>														
0100 - Principal									2,055,000		2,055,000	1,171,000	1,150,000	
0110 - Interest and Fiscal Charges									618,071		618,071	87,748	111,648	
Total Long-term Debt Service	0	0	0	0	0	0	0	0	2,673,071	0	2,673,071	1,258,748	1,261,648	
<b>CAPITAL PROJECTS</b>														
0200 - Roadway Construction						4,140,000					4,140,000	586,310	114,137	
0210 - Conservation Land Acquisition & Dev.			268,794				40,000				308,794	282,000	84,336	
0220 - Other Capital Projects											0	15,690	814,303	
Total Capital Projects	0	0	268,794	0	0	4,140,000	40,000	0	0	0	4,448,794	884,000	1,012,776	
<b>EXPENDITURES SUMMARY</b>														
Total Public Safety and Legal Services	3,873,370	0	40,000	1,805,130	0	0	10,000	0	0	0	5,728,500	5,377,162	4,458,307	
Total Physical Health and Social Services	341,015	0	190,000	119,850	0	0	0	0	0	0	650,865	651,848	428,173	
Total County Environment and Education	686,664	0	4,000	223,205	0	0	23,000	0	0	0	936,869	899,478	830,861	
Total Roads & Transportation	0	0	0	0	0	9,054,357	0	0	0	0	9,054,357	8,564,590	8,526,978	
Total Government Services to Residents	796,904	0	0	8,612	0	0	5,000	0	0	0	810,516	924,737	826,931	
Total Administration	1,891,532	0	0	113,000	0	0	0	0	0	0	2,004,532	1,906,025	1,611,772	
Total Nonprogram Current	136,494	0	0	0	0	0	0	0	0	0	136,494	136,824	118,170	
Total Long-Term Debt Service	0	0	0	0	0	0	0	0	2,673,071	0	2,673,071	1,258,748	1,261,648	
Total Capital Projects	0	0	268,794	0	0	4,140,000	40,000	0	0	0	4,448,794	884,000	1,012,776	
Total - All Expenditures	7,725,979	0	502,794	2,269,797	0	13,194,357	78,000	0	2,673,071	0	26,443,998	20,603,412	19,075,616	
<b>OTHER BUDGETARY FINANCING USES</b>														
<b>OPERATING TRANSFERS OUT</b>														
To General Supplemental											0	0	0	
To Rural Services Supplemental											0	0	0	
To Secondary Roads	203,036			2,671,028		3,087,723					5,961,787	4,402,677	4,413,889	
To Other Budgetary Funds						311,600					311,600	588,000	420,601	
Total Operating Transfers Out	203,036	0	0	2,671,028	0	3,399,323	0	0	0	0	6,273,387	4,990,677	4,834,490	
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>														
Increase (Decrease) In Reserves											0	0	0	
Fund Balance - Nonspendable											0	0	0	
Fund Balance - Restricted											0	0	11,599,565	
Fund Balance - Committed											0	0	0	
Fund Balance - Assigned											0	0	0	
Fund Balance - Unassigned	1,519,262	280,494	104,508	660,162	0	783,570	5,625,388	0	436,732	0	9,410,116	13,497,080	3,844,586	
Total Ending Fund Balance - June 30,	1,519,262	280,494	104,508	660,162	0	783,570	5,625,388	0	436,732	0	9,410,116	13,497,080	15,444,151	
Total Requirements	9,448,277	280,494	607,302	5,600,987	0	13,977,927	9,102,711	0	3,109,803	0	42,127,501	39,091,169	39,354,257	

