

**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](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.poweshiekcounty.org](http://www.poweshiekcounty.org)

County Telephone Number  
(641) 623-5723

	Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
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	
<b>Subtotal Revenues</b>	<b>13 22,561,916</b>	<b>18,460,074</b>	<b>18,044,785</b>	
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	
<b>Total Revenues &amp; Other Sources</b>	<b>17 27,552,593</b>	<b>23,463,163</b>	<b>22,862,462</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
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
<b>Subtotal Expenditures</b>	<b>28 25,195,927</b>	<b>20,804,586</b>	<b>20,659,952</b>	
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	
<b>Excess of Revenues &amp; Other Sources</b>				
<b>over (under) Expenditures &amp; Other Uses</b>	<b>32 -2,634,011</b>	<b>-2,344,512</b>	<b>-2,506,347</b>	
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	
Rural Only Levies*: 4,047,339	Urban Areas: 3.53566
Special District Levies*: 0	Rural Areas: 7.27352
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