

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

Board of Supervisors of POWESHIEK COUNTY
Fiscal Year July 1, 2026 - June 30, 2027

The Board of Supervisors of POWESHIEK COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2027

Meeting Date/Time: 8/10/2026 09:00 AM

Contact: Melissa Eilander

Phone: (641) 623-5723

Meeting Location: Boardroom - Courthouse - Montezuma

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	10,315,007	0	10,315,007
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	227,000	0	227,000
Net Current Property Tax	4	10,088,007	0	10,088,007
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	0	0	0
Other County Taxes/TIF Tax Revenues	7	2,979,716	0	2,979,716
Intergovernmental	8	7,846,107	0	7,846,107
Licenses & Permits	9	25,950	0	25,950
Charges for Service	10	701,860	0	701,860
Use of Money & Property	11	581,094	0	581,094
Miscellaneous	12	134,300	0	134,300
Subtotal Revenue	13	22,357,034	0	22,357,034
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	7,158,239	7,158,239
Operating Transfers In	15	6,273,387	0	6,273,387
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	28,630,421	7,158,239	35,788,660
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	5,728,500	0	5,728,500
Physical Health and Social Services	19	650,865	0	650,865
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	936,869	0	936,869
Roads & Transportation	22	9,054,357	0	9,054,357
Government Services to Residents	23	810,516	0	810,516
Administration	24	2,004,532	0	2,004,532
Nonprogram Current	25	136,494	0	136,494
Debt Service	26	2,673,071	0	2,673,071
Capital Projects	27	4,448,794	2,750,000	7,198,794
Subtotal Expenditures	28	26,443,998	2,750,000	29,193,998
Other Financing Uses:				
Operating Transfers Out	29	6,273,387	0	6,273,387
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	32,717,385	2,750,000	35,467,385
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-4,086,964	4,408,239	321,275
Beginning Fund Balance - July 1, 2026	33	13,497,080	0	13,497,080
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	9,410,116	4,408,239	13,818,355
Total Ending Fund Balance - June 30, 2027	40	9,410,116	4,408,239	13,818,355

Explanation of Changes: Bond proceeds revenue, and expenditures from proceeds were decided after the budget was proposed, so adding in this amendment. Moving 1,999,323 to Transfers Out Other that was incorrectly entered under Transfers Out Secondary Road.