

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGETBoard of Supervisors of POWESHIEK COUNTY
Fiscal Year July 1, 2025 - June 30, 2026

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, 2026

Meeting Date/Time: 12/18/2025 09:00 AM**Contact:** Melissa Eilander**Phone:** (641) 623-5723**Meeting Location:** Courthouse - Montezuma - Iowa

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	9,416,830	0	9,416,830
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	236,500	0	236,500
Net Current Property Tax	4	9,180,330	0	9,180,330
Delinquent Property Tax Revenue	5	2,000	0	2,000
Penalties, Interest & Costs on Taxes	6	0	0	0
Other County Taxes/TIF Tax Revenues	7	2,377,581	0	2,377,581
Intergovernmental	8	7,295,713	40,000	7,335,713
Licenses & Permits	9	21,800	0	21,800
Charges for Service	10	809,340	0	809,340
Use of Money & Property	11	697,402	0	697,402
Miscellaneous	12	2,177,750	2,200	2,179,950
Subtotal Revenue	13	22,561,916	42,200	22,604,116
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	4,990,677	106,371	5,097,048
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	27,552,593	148,571	27,701,164
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	5,377,162	90,300	5,467,462
Physical Health and Social Services	19	651,848	10,000	661,848
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	899,478	0	899,478
Roads & Transportation	22	8,869,105	0	8,869,105
Government Services to Residents	23	924,737	0	924,737
Administration	24	1,906,025	265,522	2,171,547
Nonprogram Current	25	136,824	30,000	166,824
Debt Service	26	1,258,748	0	1,258,748
Capital Projects	27	5,172,000	0	5,172,000
Subtotal Expenditures	28	25,195,927	395,822	25,591,749
Other Financing Uses:				
Operating Transfers Out	29	4,990,677	106,371	5,097,048
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	30,186,604	502,193	30,688,797
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,634,011	-353,622	-2,987,633
Beginning Fund Balance - July 1, 2025	33	13,020,800	0	13,020,800
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	-353,622	10,033,167
Total Ending Fund Balance - June 30, 2026	40	10,386,789	-353,622	10,033,167

Explanation of Changes: Veterans grant received, increased number of autopsies, & increased pass through grants.