

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

Board 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: 4/30/2026 08:45 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	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	7,335,713	262,500	7,598,213
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	2,179,950	1,800	2,181,750
Subtotal Revenue	13	22,604,116	264,300	22,868,416
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	7,419,824	7,419,824
Operating Transfers In	15	5,097,048	0	5,097,048
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	27,701,164	7,684,124	35,385,288
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	5,490,462	18,000	5,508,462
Physical Health and Social Services	19	661,848	9,800	671,648
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	2,171,547	68,000	2,239,547
Nonprogram Current	25	166,824	3,418	170,242
Debt Service	26	1,258,748	0	1,258,748
Capital Projects	27	5,172,000	3,071,000	8,243,000
Subtotal Expenditures	28	25,614,749	3,170,218	28,784,967
Other Financing Uses:				
Operating Transfers Out	29	5,097,048	0	5,097,048
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	30,711,797	3,170,218	33,882,015
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-3,010,633	4,513,906	1,503,273
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	10,010,167	4,513,906	14,524,073
Total Ending Fund Balance - June 30, 2026	40	10,010,167	4,513,906	14,524,073

Explanation of Changes: Increase in Medical Examiner costs; Lake restoration project ahead of schedule; Road bonds received and partially spent;