

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

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.poweshickcountyiowa.gov

County Telephone Number
 (641) 623-5723

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
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	
Subtotal Revenues	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	
Total Revenues & Other Sources	17	28,630,421	23,647,018	23,988,945	
EXPENDITURES & OTHER FINANCING USES					
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
Subtotal Expenditures	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	
Total Expenditures & Other Uses	31	32,717,385	25,594,089	23,910,106	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	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	
Total Ending Fund Balance - June 30,	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	
Special District Levies*: 0	Rural Areas: 7.81208
TIF Tax Revenues: 1,687,222	Any special district tax rates not included.
Utility Replacement Excise Tax: 262,394	

Explanation of any significant items in the budget or additional virtual meeting information: