

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
County Name: MAHASKA COUNTY County Number: 62

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 4/20/2026 Meeting Time: 09:40 AM Meeting Location: 3rd Floor Conference Room, Mahaska County Courthouse

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)

County Telephone Number
(641) 673-7148

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	8,899,411	9,912,905	10,228,023	-6.72
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	129,186	129,202	336,706	
Net Current Property Taxes	4	8,770,225	9,783,703	9,891,317	
Delinquent Property Tax Revenue	5	0	0	292	
Penalties, Interest & Costs on Taxes	6	42,600	42,600	46,709	
Other County Taxes/TIF Tax Revenues	7	2,898,047	2,915,682	3,151,972	-4.11
Intergovernmental	8	5,285,319	5,230,914	6,294,105	
Licenses & Permits	9	38,150	25,600	59,721	
Charges for Service	10	924,854	1,134,345	788,113	
Use of Money & Property	11	505,500	541,258	909,810	
Miscellaneous	12	601,609	2,390,409	2,969,092	
Subtotal Revenues	13	19,066,304	22,064,511	24,111,131	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	229,708	
Operating Transfers In	15	3,758,574	3,159,960	2,606,619	
Proceeds of Fixed Asset Sales	16	0	0	21,454	
Total Revenues & Other Sources	17	22,824,878	25,224,471	26,968,912	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,348,291	3,974,812	3,937,212	5.09
Physical Health and Social Services	19	790,527	822,409	655,032	9.86
County Environment and Education	21	1,476,589	1,413,546	1,049,347	18.62
Roads & Transportation	22	8,969,300	11,243,000	10,532,574	-7.72
Government Services to Residents	23	693,403	621,281	563,299	10.95
Administration	24	3,684,133	3,013,559	5,959,826	-21.38
Nonprogram Current	25	0	0	0	
Debt Service	26	1,799,363	1,812,568	2,076,295	-6.91
Capital Projects	27	1,060,815	460,315	2,351,151	-32.83
Subtotal Expenditures	28	22,822,421	23,361,490	27,124,736	
Other Financing Uses:					
Operating Transfers Out	29	3,807,037	3,159,960	2,606,618	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	26,629,458	26,521,450	29,731,354	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-3,804,580	-1,296,979	-2,762,442	
Beginning Fund Balance - July 1,	33	15,770,912	17,067,891	19,830,333	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	8,790,089	10,966,082	12,879,572	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	561,502	721,619	636,830	
Fund Balance - Unassigned	39	2,614,741	4,083,211	3,551,489	
Total Ending Fund Balance - June 30,	40	11,966,332	15,770,912	17,067,891	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*: 5,861,719	Urban Areas: 3.95197
Rural Only Levies*: 3,037,692	Rural Areas: 7.27580
Special District Levies*: 0	Any special district tax rates not included.
TIF Tax Revenues: 1,547,165	
Utility Replacement Excise Tax:	

COUNTY NAME: MAHASKA COUNTY <small>Explanation of any significant items in the budget or additional virtual meeting information</small>	^{410.774} NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2026 - June 30, 2027	COUNTY NUMBER: 62
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 3/24/2026 Meeting Time: 09:40 AM Meeting Location: Mahaska County Courthouse 3rd Floor Conference Room 106 S 1st St, Oskaloosa, IA 52577

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)

County Telephone Number
(641) 673-7148

Iowa Department of Management	Current Year Certified Property Tax FY 2025/2026	Budget Year Effective Tax FY 2026/2027	Budget Year Proposed Tax FY 2026/2027
Taxable Valuations-General Services	1,359,825,216	1,478,621,151	1,478,621,151
Requested Tax Dollars-Countywide Rates Except Debt Service	6,327,974	6,327,974	5,542,567
Taxable Valuations-Debt Service	1,448,730,625	1,568,313,709	1,568,313,709
Requested Tax Dollars-Debt Service	319,547	319,547	319,152
Requested Tax Dollars-Countywide Rates	6,647,521	6,647,521	5,861,719
Tax Rate-Countywide	4.87409	4.48340	3.95197
Taxable Valuations-Rural Services	875,940,613	913,913,101	913,913,101
Requested Tax Dollars-Additional Rural Levies	3,265,384	3,265,384	3,037,692
Tax Rate-Rural Additional	3.72786	3.57297	3.32383
Rural Total	8.60195	8.05637	7.27580
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2025/2026	Budget Year Proposed Tax FY 2026/2027	Percent Change
Urban Taxpayer	231	194	-16.02
Rural Taxpayer	408	356	-12.75
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2025/2026	Budget Year Proposed Tax FY 2026/2027	Percent Change
Urban Taxpayer	1,005	904	-10.05
Rural Taxpayer	1,773	1,665	-6.09

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

NO INCREASE

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2026/2027 Capital Projects	Debt Service	Permanent	TOTALS Budget 2026/2027	TOTALS Re-Est 2025/2026	TOTALS Actual 2024/2025
1	Taxes Levied on Property	5,542,567	3,037,692		319,152		8,899,411	9,912,905	10,228,023
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	96,777	32,375		34		129,186	129,202	336,706
4	Net Current Property Taxes	5,445,790	3,005,317		319,118		8,770,225	9,783,703	9,891,317
5	Delinquent Property Tax Revenue	0	0		0		0	0	292
6	Penalties, Interest & Costs on Taxes	42,600					42,600	42,600	46,709
7	Other County Taxes/TIF Tax Revenues	244,905	2,640,110	0	13,032	0	2,898,047	2,915,682	3,151,972
8	Intergovernmental	530,546	4,752,623	0	2,150	0	5,285,319	5,230,914	6,294,105
9	Licenses & Permits	2,150	36,000	0	0	0	38,150	25,600	59,721
10	Charges for Service	920,355	4,499	0	0	0	924,854	1,134,345	788,113
11	Use of Money & Property	498,000	7,500	0	0	0	505,500	541,258	909,810
12	Miscellaneous	89,250	386,100	0	126,259	0	601,609	2,390,409	2,969,092
13	Subtotal Revenues	7,773,596	10,832,149	0	460,559	0	19,066,304	22,064,511	24,111,131
	Other Financing Sources:								
14	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	229,708
15	Operating Transfers In	505,333	3,087,006	0	166,235	0	3,758,574	3,159,960	2,606,619
16	Proceeds of Fixed Asset Sales	0	0	0	0	0	0	0	21,454
17	Total Revenues & Other Sources	8,278,929	13,919,155	0	626,794	0	22,824,878	25,224,471	26,968,912
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
18	Public Safety and Legal Services	3,811,308	536,983				4,348,291	3,974,812	3,937,212
19	Physical Health and Social Services	615,378	175,149				790,527	822,409	655,032
21	County Environment and Education	930,123	546,466				1,476,589	1,413,546	1,049,347
22	Roads & Transportation	0	8,969,300				8,969,300	11,243,000	10,532,574
23	Government Services to Residents	691,503	1,900				693,403	621,281	563,299
24	Administration	3,684,133	0				3,684,133	3,013,559	5,959,826
25	Nonprogram Current	0	0				0	0	0
26	Debt Service	0	1,272,500		526,863	0	1,799,363	1,812,568	2,076,295
27	Capital Projects	0	1,060,500	315		0	1,060,815	460,315	2,351,151
28	Subtotal Expenditures	9,732,445	12,562,798	315	526,863	0	22,822,421	23,361,490	27,124,736
	Other Financing Uses:								
29	Operating Transfers Out	994,783	2,812,254	0	0	0	3,807,037	3,159,960	2,606,618
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	10,727,228	15,375,052	315	526,863	0	26,629,458	26,521,450	29,731,354
32	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-2,448,299	-1,455,897	-315	99,931	0	-3,804,580	-1,296,979	-2,762,442
33	Beginning Fund Balance - July 1, 2026	6,709,264	8,439,000	2,764	619,884	0	15,770,912	17,067,891	19,830,333
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
35	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
36	Fund Balance - Restricted	1,084,722	6,983,103	2,449	719,815	0	8,790,089	10,966,082	12,879,572
37	Fund Balance - Committed	0	0	0	0	0	0	0	0
38	Fund Balance - Assigned	561,502	0	0	0	0	561,502	721,619	636,830
39	Fund Balance - Unassigned	2,614,741	0	0	0	0	2,614,741	4,083,211	3,551,489
40	Total Ending Fund Balance - June 30,	4,260,965	6,983,103	2,449	719,815	0	11,966,332	15,770,912	17,067,891

Proposed tax rate per \$1,000 valuation for County purposes: 3.95197 urban areas; 2.2758 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2026 - June 30, 2027

County Number: 62 County Name: MAHASKA COUNTY Date Adopted: (entered upon adoption)

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
CASH

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.50000	4,967,998	1,419,428,129	8.69
	Limitation Percentage			
	3			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2027	3.39806	5,242,192	5.52	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.72786	3,430,180	920,147,096	4.47
	Limitation Percentage			
	2			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2027	3.65477	3,513,348	2.43	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		1,542,701,427		1,478,621,151	
General Basic	2	5,242,192		3.39806		5,024,443
+ Cemetery (Pioneer - 331.424B)	3	5,000		0.00324		4,791
= Total for General Basic	4	5,247,192				5,029,234
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	535,580		0.34717		513,333
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	205,570				197,026
Debt Service (from Form 703 col. I Countywide total)	9	332,200	1,632,393,985	0.20350	1,568,313,709	319,152
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	6,114,972		3.95197		5,861,719
B. All Rural Services Only Levies:	13		961,304,807		913,913,101	
Rural Services Basic	14	3,195,213		3.32383		3,037,692
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,195,213		3.32383		3,037,692
Subtotal Countywide/All Rural Services (A + B)	21	9,310,185		7.27580		8,899,411
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	9,310,185				8,899,411

Compensation Schedule for FY 2026/2027			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	144,320		
Auditor	87,456	1	Oskaloosa Herold
Recorder	84,517	2	
Treasurer	85,699	3	
Sheriff	120,626	4	
Supervisors	43,739	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

[Redacted Signature]

(Board Chairperson)

[Redacted Date]

(Date)

[Redacted Signature]

(County Auditor or Budget Preparer)

[Redacted Date]

(Date)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

[Redacted Signature]

(County Auditor Signature of Certification)

[Redacted Date]

(Date)

REVENUES DETAIL

County Name: MAHASKA COUNTY
County No: 62

	GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025			
TAXED LEVIED ON PROPERTY																
1 Less: Uncoll: Del. Taxes Levy Year	5,029,234	513,333		3,037,692	0		0	319,152		8,899,411	9,912,905	10,228,023	1			
2 Less: Credits to Taxpayers	84,949	11,828		32,375				34		129,186	129,202	336,706	2			
3 1000 Net Current Property Taxes	4,944,285	501,305		3,005,317	0		0	319,118		8,770,225	9,783,703	9,891,317	4			
4 1010 Delinq. Property Tax Revenue										0	0	292	5			
5 11XX Penalties, Int. & Costs on Taxes	42,600									42,600	42,600	46,709	6			
OTHER COUNTY TAXES/TIF REVENUES																
7 12XX Other County Taxes	4,000	700		1,201						5,901	5,900	7,687	7			
8 13XX Voter Approved Local Option Taxes						700,000	234,223			934,223	934,223	1,386,231	8			
9 14XX Gambling Taxes										0	0		9			
10 15XX TIF Tax Revenues						1,547,165				1,547,165	1,520,244	1,277,479	10			
11 16XX Utility Tax Replacement/Excise Taxes	217,958	22,247		157,521	0		0	13,048		410,774	455,315	480,575	11			
11B 17XX Taxes Collected for Other Governments								-16		-16			11B			
12 Subtotal	221,958	22,947	0	158,722	0	700,000	1,781,388	13,032	0	2,898,047	2,915,682	3,151,972	12			
INTERGOVERNMENTAL REVENUE																
13 20XX State Shared Revenues						4,528,546				4,528,546	4,509,182	4,603,001	13			
14 21XX State Replacements Against Levied Taxes	84,949	11,828		32,375				50		129,202	129,202	336,706	14			
15 22XX Other State Tax Replacements	71,413	34,020		33,520		600		2,100		141,653	142,083	251,952	15			
16 23XX, 24XX State/Federal Pass-Thru Revenues										0	0	42,859	16			
17 25XX Contributions from Other Intergovernmental Units	4,600	29,336	200,400	49,131			9,744			293,211	248,079	582,703	17			
18 26XX, 27XX State Grants and Entitlements	90,500			15,000		52,534	31,173			189,207	196,368	476,084	18			
19 28XX Federal Grants and Entitlements	3,500									3,500	6,000	800	19			
20 29XX Payments in Lieu of Taxes										0	0		20			
21 Subtotal (lines 13 - 20)	254,962	75,184	200,400	130,026	0	4,581,080	41,517	2,150	0	5,285,319	5,230,914	6,294,105	21			
22 3XXX Licenses & Permits	2,150			10,500		25,500				38,150	25,600	59,721	22			
23 4XXX, 5XXX Charges for Service	819,205	15,000	86,150	999			3,500			924,854	1,134,345	788,113	23			
24 6XXX Use of Money & Property	498,000						7,500			505,500	541,258	909,810	24			
25 8XXX Miscellaneous	31,350	52,000	5,900	26,100		259,000	101,000	126,259		601,609	2,390,409	2,969,092	25			
26 Total Revenues	6,814,510	666,636	292,450	3,331,664	0	5,565,580	1,934,905	460,559	0	19,066,304	22,064,511	24,111,131	26			
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																
27 9000 From General Basic						245,517				245,517	71,000	95,000	27			
28 9020 From Rural Services Basic						2,832,989				2,832,989	2,763,892	2,280,632	28			
29 90xx From Other Budgetary Funds	505,333			8,500				166,235		680,068	325,068	230,987	29			
30 Subtotal (lines 27-29)	505,333	0	0	8,500	0	3,078,506	0	166,235	0	3,758,574	3,159,960	2,606,619	30			
31 91XX Proceeds/Gen Long-Term Debt										0	0	229,708	31			
32 92XX Proceeds/Gen Capital Asset Sales										0	0	21,454	32			
33 Total Revenues and Other Sources	7,319,843	666,636	292,450	3,340,164	0	8,644,086	1,934,905	626,794	0	22,824,878	25,224,471	26,968,912	33			
34 Beginning Fund Balance - July 1, NaN	4,891,086	1,519,290	298,888	601,091		4,923,572	2,914,337	619,884		15,770,912	17,067,891	19,830,333	34			
35 Total Resources	12,210,929	2,185,926	591,338	3,941,255	0	13,567,658	4,849,242	1,246,678	0	38,595,790	42,292,362	46,799,245	35			
36 Loss on Nonreplaced Credits Against Levied Taxes	0	0	0	0	0	0	0	16		16	0	0	36			

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
 County Name: MAHASKA COUNTY
 County No: 62

GENERAL FUND		SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
LAW ENFORCEMENT PROGRAM												
1000 - Uniformed Patrol Services	804,464	117,041		72,594					994,099	819,072	668,635	
1010 - Investigations	12,040	21,687		112,889					146,616	126,452	155,687	
1020 - Unified Law Enforcement									0	0	3	
1030 - Contract Law Enforcement									0	0	4	
1040 - Law Enforcement Communications	15,000								15,000	15,000	21,625	
1050 - Adult Correctional Services	1,189,411	123,299	197,061						1,509,771	1,390,672	1,587,659	
1060 - Administration	229,888	39,365					45,500		314,753	282,376	237,479	
Subtotal	2,250,803	301,392	197,061	185,483	0	0	45,500	0	2,980,239	2,633,572	2,671,085	
LEGAL SERVICES PROGRAM												
1100 - Criminal Prosecution	524,457	82,917					6,000		613,374	597,509	560,446	
1110 - Medical Examiner	60,500								60,500	55,000	56,255	
1120 - Child Support Recovery									0	0	11	
Subtotal	584,957	82,917	0	0	0	0	6,000	0	673,874	652,509	616,701	
EMERGENCY SERVICES												
1200 - Ambulance Services									0	0	13	
1210 - Emergency Management		205,570							205,570	200,000	216,042	
1220 - Fire Protection & Rescue Services									0	0	15	
1230 - E911 Service Board				300,000					300,000	300,000	300,000	
Subtotal	0	205,570	0	300,000	0	0	0	0	505,570	500,000	516,042	
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM												
1400 - Physical Operations									0	0	18	
1410 - Research & Other Assistance									0	0	19	
1420 - Bailiff Services									0	0	20	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	
COURT PROCEEDINGS PROGRAM												
1500 - Juries & Witnesses	15,000								15,000	15,000	22	
1510 - (Reserved)											23	
1520 - Detention Services		7,536							7,536	7,536	2,540	
1530 - Court Costs		23,750							23,750	23,750	2,460	
1540 - Service of Civil Papers	63,234	9,303							72,537	81,160	72,607	
Subtotal	78,234	40,589	0	0	0	0	0	0	118,823	127,446	77,607	
JUVENILE JUSTICE ADMINISTRATION PROGRAM												
1600 - Juvenile Victim Restitution									0	0	28	
1610 - Juvenile Representation Services		63,785							63,785	55,285	52,685	
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		6,000							6,000	6,000	3,092	
Subtotal	0	69,785	0	0	0	0	0	0	69,785	61,285	55,777	
Total - Public Safety & Legal Services	2,913,994	700,253	197,061	485,483	0	0	51,500	0	4,348,291	3,974,812	3,937,212	

PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: MAHASKA COUNTY
 County No: 62

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
PHYSICAL HEALTH SERVICES PROGRAM													
1									0			1	
2									0			2	
3				175,149					175,149	164,412	144,776	3	
4	295,500								295,500	295,824	286,094	4	
5									0			5	
6	295,500	0	0	175,149	0	0	0	0	470,649	460,236	430,870	6	
SERVICES TO POOR PROGRAM													
7	68,060	1,178							69,238	82,737	76,848	7	
8	48,000								48,000	82,500	38,967	8	
9									0			9	
10	116,060	1,178	0	0	0	0	0	0	117,238	165,237	115,815	10	
SERVICES TO MILITARY VETERANS PROGRAM													
11	66,787	18,353							85,140	70,936	68,582	11	
12	11,000								11,000	12,000	1,764	12	
13	77,787	18,353	0	0	0	0	0	0	96,140	82,936	70,346	13	
CHILDREN'S & FAMILY SERVICES PROGRAM													
14		104,000							104,000	104,000	31,262	14	
15									0			15	
16									0			16	
17	0	104,000	0	0	0	0	0	0	104,000	104,000	31,262	17	
SERVICES TO OTHER ADULTS PROGRAM													
18									0		35	18	
19	2,500								2,500	2,500	2,500	19	
20									0			20	
21	2,500	0	0	0	0	0	0	0	2,500	2,500	2,535	21	
CHEMICAL DEPENDENCY PROGRAM													
22									0		4,204	22	
23									0			23	
24									0			24	
25	0	0	0	0	0	0	0	0	0	7,500	4,204	25	
26	491,847	123,531	0	175,149	0	0	0	0	790,527	822,409	655,032	26	

COUNTY ENVIRONMENT AND EDUCATION
 County Name: MAHASKA COUNTY
 County No: 62

		GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
ENVIRONMENTAL QUALITY PROGRAM														
1	6000 - Natural Resources Conservation									0			1	
2	6010 - Weed Eradication				221,715					221,715	208,937	186,636	2	
3	6020 - Solid Waste Disposal									0			3	
4	6030 - Environmental Restoration									0			4	
5	Subtotal	0	0	0	221,715	0	0	0	0	221,715	208,937	186,636	5	
CONSERVATION & RECREATION SERVICES PROGRAM														
6	6100 - Administration	201,732		11,051						212,783	213,038	195,451	6	
7	6110 - Maintenance & Operations	231,109		293,096			60,000			584,205	560,208	391,815	7	
8	6120 - Recreation & Environmental Educ.	76,760								76,760	73,122	73,008	8	
9	Subtotal	509,601	0	304,147	0	0	60,000	0	0	873,748	846,368	660,274	9	
ANIMAL CONTROL PROGRAM														
10	6200 - Animal Shelter				40,000					40,000	35,000	35,000	10	
11	6210 - Animal Bounties & State Apiarist Expenses	100								100	100		11	
12	Subtotal	100	0	0	40,000	0	0	0	0	40,100	35,100	35,000	12	
COUNTY DEVELOPMENT PROGRAM														
13	6300 - Land Use & Building Controls									0			13	
14	6310 - Housing Rehabilitation & Develop.	4,438								4,438	4,438	4,438	14	
15	6320 - Community Economic Development	31,282					151,001			182,283	161,957	8,833	15	
16	Subtotal	35,720	0	0	0	0	151,001	0	0	186,721	166,395	13,271	16	
EDUCATIONAL SERVICES PROGRAM														
17	6400 - Libraries	57,055			73,750					130,805	133,246	130,805	17	
18	6410 - Historic Preservation	8,000								8,000	8,000	7,861	18	
19	6420 - Fair & 4-H Clubs									0			19	
20	6430 - Fairgrounds	15,500								15,500	15,500	15,500	20	
21	6440 - Memorial Halls									0			21	
22	6450 - Other Educational Services									0			22	
23	Subtotal	80,555	0	0	73,750	0	0	0	0	154,305	156,746	154,166	23	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
24	6500 - Property									0			24	
25	6510 - Buildings									0			25	
26	6520 - Equipment									0			26	
27	6530 - Public Facilities									0			27	
28	Subtotal	0	0	0	0	0	0	0	0	0	0	0	28	
29	Total - County Environment and Education	625,976	0	304,147	335,465	0	0	211,001	0	1,476,589	1,413,546	1,049,347	29	

ROADS & TRANSPORTATION
 County Name: MAHASKA COUNTY
 County No: 62

		GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
	1						172,300			172,300	195,000	156,106	1	
	2						532,500			532,500	2,345,500	3,186,491	2	
	3	0	0	0	0	0	704,800	0	0	704,800	2,540,500	3,342,597	3	
ROADWAY MAINTENANCE PROGRAM														
	4						232,000			232,000	232,000	154,587	4	
	5						4,159,500			4,159,500	4,045,500	3,729,853	5	
	6						351,000			351,000	351,000	161,984	6	
	7						219,000			219,000	234,000	186,738	7	
	8						177,500			177,500	162,500	204,559	8	
	9	0	0	0	0	0	5,139,000	0	0	5,139,000	5,025,000	4,437,721	9	
GENERAL ROADWAY EXPENDITURES PROGRAM														
	10						1,157,000			1,157,000	870,000	999,582	10	
	11						1,870,500			1,870,500	1,873,000	1,701,971	11	
	12						52,000			52,000	49,500	50,703	12	
	13						46,000			46,000	885,000		13	
	14	0	0	0	0	0	3,125,500	0	0	3,125,500	3,677,500	2,752,256	14	
MASS TRANSIT PROGRAM														
	15									0			15	
	16									0			16	
	17	0	0	0	0	0	0	0	0	0	0	0	17	
	18	0	0	0	0	0	8,969,300	0	0	8,969,300	11,243,000	10,532,574	18	
Total - Roads & Transportation														

GOVERNMENT SERVICES TO RESIDENTS
 County Name: MAHASKA COUNTY
 County No: 62

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025				
REPRESENTATION SERVICES PROGRAM															
1		171,289							171,289	105,488	122,305				
2									0	22,150	2				
3	4,700	352							5,052	4,952	1,698				
4	4,700	171,641	0	0	0	0	0	0	176,341	132,590	124,003				
STATE ADMINISTRATIVE SERVICES															
5	214,620	28,923							243,543	226,876	211,387				
6	75,464	12,546							88,010	86,452	70,291				
7	159,629	23,980					1,900		185,509	175,363	157,618				
8	449,713	65,449	0	0	0	0	1,900	0	517,062	488,691	439,296				
9	454,413	237,090	0	0	0	0	1,900	0	693,403	621,281	563,299				
Total - Government Services to Residents															

ADMINISTRATION
 County Name: MAHASKA COUNTY
 County No: 62

GENERAL FUND		SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025
POLICY & ADMINISTRATION PROGRAM												
1	9000 - General County Management	999,626	24,143							1,023,769	1,032,199	4,168,804
2	9010 - Administrative Management Services	253,313	35,147							288,460	317,544	246,776
3	9020 - Treasury Management Services	232,261	35,114							267,375	255,356	234,176
4	9030 - Other Policy & Administration	117,536								117,536	101,016	92,259
5	9040 - Reimbursable Administrative Service Organization Direct Expenses								0	0		18,654
6	Subtotal	1,602,736	94,404	0	0	0	0	0	0	1,697,140	1,706,115	4,760,669
CENTRAL SERVICES PROGRAM												
7	9100 - General Services	904,210	6,398							910,608	336,679	268,552
8	9110 - Information Tech Services	466,338	11,004							477,342	288,914	278,650
9	9120 - GIS Systems									0	0	1,300
10	Subtotal	1,370,548	17,402	0	0	0	0	0	0	1,387,950	625,593	548,502
RISK MANAGEMENT SERVICES PROGRAM												
11	9200 - Tort Liability									0		
12	9210 - Safety of Workplace	525,578	2,495	55,865						583,938	668,197	648,905
13	9220 - Fidelity of Public Officers	13,355	1,750							15,105	13,654	1,750
14	9230 - Unemployment Compensation									0	0	
15	Subtotal	538,933	4,245	55,865	0	0	0	0	0	599,043	681,851	650,655
16	Total - Administration	3,512,217	116,051	55,865	0	0	0	0	0	3,684,133	3,013,559	5,959,826

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: MAHASKA COUNTY
 County No: 62

GENERAL FUND		SPECIAL REVENUE FUNDS										TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations											0		1	
0020 - Interest on Short-Term Debt											0		2	
0030 - Other Nonprogram Current											0		3	
0040 - Other County Enterprises											0		4	
Total - Nonprogram Current	0	0	0	0	0	0	0	0		0	0	0	5	
LONG-TERM DEBT SERVICE														
0100 - Principal						205,000	958,000		354,000		1,517,000	1,502,397	1,509,067	
0110 - Interest and Fiscal Charges						17,487	92,013		172,863		282,363	310,171	567,228	
Total Long-term Debt Service	0	0	0	0	0	222,487	1,050,013		526,863	0	1,799,363	1,812,568	2,076,295	
CAPITAL PROJECTS														
0200 - Roadway Construction						1,060,500					1,060,500	460,000	2,283,702	
0210 - Conservation Land Acquisition & Dev.											0		10	
0220 - Other Capital Projects								315			315	315	67,449	
Total Capital Projects	0	0	0	0	0	1,060,500	0	315		0	1,060,815	460,315	2,351,151	
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	2,913,994	700,253	197,061	485,483	0	0	51,500			0	4,348,291	3,974,812	3,937,212	
Total Physical Health and Social Services	491,847	123,531	0	175,149	0	0	0			0	790,527	822,409	655,032	
Total County Environment and Education	625,976	0	304,147	335,465	0	0	211,001			0	1,476,589	1,413,546	1,049,347	
Total Roads & Transportation	0	0	0	0	0	8,969,300	0			0	8,969,300	11,243,000	10,532,574	
Total Government Services to Residents	454,413	237,090	0	0	0	0	1,900			0	693,403	621,281	563,299	
Total Administration	3,512,217	116,051	55,865	0	0	0	0			0	3,684,133	3,013,559	5,959,826	
Total Nonprogram Current	0	0	0	0	0	0	0			0	0	0	20	
Total Long-Term Debt Service	0	0	0	0	0	222,487	1,050,013		526,863		1,799,363	1,812,568	2,076,295	
Total Capital Projects	0	0	0	0	0	1,060,500	0	315		0	1,060,815	460,315	2,351,151	
Total - All Expenditures	7,998,447	1,176,925	557,073	996,097	0	10,252,287	1,314,414	315	526,863	0	22,822,421	23,361,490	27,124,736	
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental											0		24	
To Rural Services Supplemental											0		25	
To Secondary Roads	250,000			2,637,519							2,887,519	2,763,892	2,280,632	
To Other Budgetary Funds	711,783	33,000		8,500			166,235				919,518	396,068	325,986	
Total Operating Transfers Out	961,783	33,000	0	2,646,019	0	0	166,235	0	0	0	3,807,037	3,159,960	2,606,618	
REFUNDED DEBT/PAYMENTS TO ESCROW														
Increase (Decrease) In Reserves											0		29	
Fund Balance - Nonspendable											0		30	
Fund Balance - Restricted	210,828	839,629	34,265	299,139		3,315,371	3,368,593	2,449	719,815		8,790,089	10,966,082	12,879,572	
Fund Balance - Committed											0		33	
Fund Balance - Assigned	425,130	136,372									561,502	721,619	636,830	
Fund Balance - Unassigned	2,614,741	0	0	0	0	0	0	0	0	0	2,614,741	4,083,211	3,551,489	
Total Ending Fund Balance - June 30,	3,250,699	976,001	34,265	299,139	0	3,315,371	3,368,593	2,449	719,815	0	11,966,332	15,770,912	17,067,891	
Total Requirements	12,210,929	2,185,926	591,338	3,941,255	0	13,567,658	4,849,242	2,764	1,246,678	0	38,595,790	42,292,362	46,799,245	

Exceed General and Rural

**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION
FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC
PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM**

Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly.

Comparison of the proposed general basic rate with the statutory maximum Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.39806
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

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**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION
FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC
PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM**

Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly.

Comparison of the proposed general basic rate with the statutory maximum Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.65477
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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