

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2026 - June 30, 2027

County Name: TAYLOR COUNTY County Number: 87

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

Meeting Date: 4/30/2026 Meeting Time: 10:00 AM Meeting Location: Taylor County Courthouse Board Room, Lower Level 405 Jefferson St. Bedford IA 50836

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.taylorcounty.iowa.gov

County Telephone Number
(712) 523-2280

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	6,869,647	5,976,992	5,769,379	9.12
Less: Uncollected Delinquent Taxes - Levy Year	2	4,000	4,000	0	
Less: Credits to Taxpayers	3	203,448	203,448	246,238	
Net Current Property Taxes	4	6,662,199	5,769,544	5,523,141	
Delinquent Property Tax Revenue	5	1,600	1,600	347	
Penalties, Interest & Costs on Taxes	6	0	0	37,856	
Other County Taxes/TIF Tax Revenues	7	371,093	314,961	454,191	-9.61
Intergovernmental	8	7,428,894	6,877,221	5,561,733	
Licenses & Permits	9	19,200	20,100	32,602	
Charges for Service	10	596,540	367,940	436,128	
Use of Money & Property	11	194,913	180,143	193,962	
Miscellaneous	12	313,627	293,087	426,349	
Subtotal Revenues	13	15,588,066	13,824,596	12,666,309	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	1,511,863	1,344,930	1,276,655	
Proceeds of Fixed Asset Sales	16	0	15,000	0	
Total Revenues & Other Sources	17	17,099,929	15,184,526	13,942,964	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,305,081	2,849,220	2,332,372	19.04
Physical Health and Social Services	19	1,804,128	1,435,130	1,327,159	16.59
County Environment and Education	21	660,191	608,905	483,091	16.90
Roads & Transportation	22	5,848,100	6,310,144	4,822,487	10.12
Government Services to Residents	23	550,650	487,040	424,532	13.89
Administration	24	1,622,942	1,767,942	1,734,526	-3.27
Nonprogram Current	25	0	0	0	
Debt Service	26	315,000	303,450	303,500	1.88
Capital Projects	27	1,986,300	1,671,588	2,398	2,778.05
Subtotal Expenditures	28	16,092,392	15,433,419	11,430,065	
Other Financing Uses:					
Operating Transfers Out	29	1,511,863	1,344,930	1,276,655	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	17,604,255	16,778,349	12,706,720	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-504,326	-1,593,823	1,236,244	
Beginning Fund Balance - July 1,	33	7,326,549	8,920,372	7,645,300	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	38,828	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	6,156,516	6,223,731	7,249,514	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	665,707	1,102,818	1,670,858	
Total Ending Fund Balance - June 30,	40	6,822,223	7,326,549	8,920,372	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,404,741	Urban Areas:		9.32786	
Rural Only Levies*:	1,464,906	Rural Areas:		12.49768	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:					

104,093

Explanation of any significant items in the budget or additional virtual meeting information:
Increased cost of services, Emergency Services Levy, Mailing mandates