

Taylor County Board of Supervisors

Resolution #2026-30

Fiscal Year 2027 Budget

April 30, 2026

Sworn on this 30th day of April, 2026

AYES

Jack Bepp
Paul [unclear]
Linda [unclear]

NAYS

ATTEST:



Judy Henry

Judy Henry

Taylor County Auditor

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:					

COUNTY NAME: Explanation of any significant items in the budget or additional virtual meeting information: TAYLOR COUNTY Increased cost of services, Emergency Services Levy, Mailing mandates	104,093 NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2026 - June 30, 2027	COUNTY NUMBER: 87
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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: 3/26/2026 Meeting Time: 10:00 AM Meeting Location: Taylor County Courthouse Board of Supervisor's Meeting Room 405 Jefferson Bedford IA 50833

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)
 www.taylorcounty.iowa.gov

County Telephone Number
 (712) 523-2280

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	520,520,479	578,313,869	578,313,869
Requested Tax Dollars-Countywide Rates Except Debt Service	4,336,680	4,336,680	5,105,008
Taxable Valuations-Debt Service	521,439,872	598,914,473	598,914,473
Requested Tax Dollars-Debt Service	298,264	298,264	299,733
Requested Tax Dollars-Countywide Rates	4,634,944	4,634,944	5,404,741
Tax Rate-Countywide	8.90343	7.99684	9.32786
Taxable Valuations-Rural Services	411,052,192	462,141,644	462,141,644
Requested Tax Dollars-Additional Rural Levies	1,342,048	1,342,048	1,464,906
Tax Rate-Rural Additional	3.26491	2.90398	3.16982
Rural Total	12.16834	10.90082	12.49768
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	422	457	8.29
Rural Taxpayer	577	612	6.07
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	1,835	2,134	16.29
Rural Taxpayer	2,509	2,860	13.99

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:

Emergency Medical Services levy begins at sixty cents (.60) per thousand dollars of valuation.

BUDGET SUMMARY

		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
REVENUES & OTHER FINANCING SOURCES									
	1	4,758,020	1,811,894		299,733		6,869,647	5,976,992	5,769,379
Taxes Levied on Property									
Less: Uncollected Delinquent Taxes - Levy Year	2	2,000	1,000		1,000		4,000	4,000	0
Less: Credits to Taxpayers	3	118,032	34,294		51,122		203,448	203,448	246,238
Net Current Property Taxes	4	4,637,988	1,776,600		247,611		6,662,199	5,769,544	5,523,141
Delinquent Property Tax Revenue	5	600	0		1,000		1,600	1,600	347
Penalties, Interest & Costs on Taxes	6	0	0		0		0	0	37,856
Other County Taxes/TIF Tax Revenues	7	71,012	295,764	0	4,317	0	371,093	314,961	454,191
Intergovernmental	8	1,928,057	5,449,715	0	51,122	0	7,428,894	6,877,221	5,561,733
Licenses & Permits	9	0	19,200	0	0	0	19,200	20,100	32,602
Charges for Service	10	595,240	1,300	0	0	0	596,540	367,940	436,128
Use of Money & Property	11	194,913	0	0	0	0	194,913	180,143	193,962
Miscellaneous	12	177,910	135,717	0	0	0	313,627	293,087	426,349
Subtotal Revenues	13	7,605,720	7,678,296	0	304,050	0	15,588,066	13,824,596	12,666,309
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0
Operating Transfers In	15	0	1,511,863	0	0	0	1,511,863	1,344,930	1,276,655
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	15,000	0
Total Revenues & Other Sources	17	7,605,720	9,190,159	0	304,050	0	17,099,929	15,184,526	13,942,964
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	3,297,881	7,200			0	3,305,081	2,849,220	2,332,372
Physical Health and Social Services	19	1,727,935	76,193			0	1,804,128	1,455,130	1,327,159
County Environment and Education	21	387,991	272,200			0	660,191	608,905	483,091
Roads & Transportation	22	0	5,848,100			0	5,848,100	6,310,144	4,822,487
Government Services to Residents	23	542,550	8,100			0	550,650	487,040	424,532
Administration	24	1,622,942	0			0	1,622,942	1,767,942	1,734,526
Nonprogram Current	25	0	0			0	0	0	0
Debt Service	26	700	0		314,300	0	315,000	303,450	303,500
Capital Projects	27	0	1,986,300	0	0	0	1,986,300	1,671,588	2,398
Subtotal Expenditures	28	7,579,999	8,198,093	0	314,300	0	16,092,392	15,433,419	11,430,065
Other Financing Uses:									
Operating Transfers Out	29	102,374	1,409,489	0	0	0	1,511,863	1,344,930	1,276,655
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0
Total Expenditures & Other Uses	31	7,682,373	9,607,582	0	314,300	0	17,604,255	16,778,349	12,706,720
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-76,653	-417,423	0	-10,250	0	-504,326	-1,593,823	1,236,244
Beginning Fund Balance - July 1, 2026	33	3,668,584	3,477,574	0	180,391	0	7,326,549	8,920,372	7,645,300
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	38,828
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0
Fund Balance - Restricted	36	3,234,925	2,707,984	0	213,607	0	6,156,516	6,223,731	7,249,514
Fund Balance - Committed	37	0	0	0	0	0	0	0	0
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0
Fund Balance - Unassigned	39	357,006	352,167	0	-43,466	0	665,707	1,102,818	1,670,838
Total Ending Fund Balance - June 30,	40	3,591,931	3,060,151	0	170,141	0	6,822,223	7,326,549	8,920,372

Proposed tax rate per \$1,000 valuation for County purposes: 9.32786 urban areas; 12.49768 rural areas; Any special district rates excluded.

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

County Number: 87 County Name: TAYLOR COUNTY Date Adopted: 4/30/2026

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	3.33143	1,761,086	528,627,566	11.03
	Limitation Percentage			
	3			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2027	3.23440	1,898,415	7.80	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.26491	1,364,830	418,029,771	12.33
	Limitation Percentage			
	3			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2027	3.16982	1,488,492	9.06	

		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		586,944,947		578,313,869	
General Basic	2	1,896,801		3.23165		1,868,908
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	1,896,801				1,868,908
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	80,000				78,824
General Supplemental	6	2,932,231		4.99575		2,889,112
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	80,000				78,824
Debt Service (from Form 703 col. I Countywide total)	9	304,050	607,545,551	0.50046	598,914,473	299,733
Voted Emergency Medical Services (Countywide)	10	352,166		0.60000		346,988
Other	11					0
Subtotal Countywide (A)	12	5,485,248		9.32786		5,404,741
B. All Rural Services Only Levies:	13		469,582,483		462,141,644	
Rural Services Basic	14	1,488,492		3.16982		1,464,906
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	1,488,492		3.16982		1,464,906
Subtotal Countywide/All Rural Services (A + B)	21	6,973,740		12.49768		6,869,647
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	6,973,740				6,869,647

Compensation Schedule for FY 2026/2027			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	78,400		
Auditor	75,000	1	Bedford Times Press
Recorder	75,000	2	Lenox Time Table
Treasurer	75,000	3	
Sheriff	101,708	4	
Supervisors	28,928	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

Jack Bepp
(Board Chairperson)

4-30-26
(Date)

Judy Henry, Auditor
(County Auditor or Budget Preparer)

4-30-26
(Date)

COUNTY AUDITOR'S CERTIFICATION

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

Judy Henry
(County Auditor Signature of Certification)

4-30-26
(Date)

PUBLIC SAFETY AND LEGAL SERVICES
 County Name: TAYLOR COUNTY
 County No: 87

	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	151,000		2,500				2,200		155,700	155,700	100,795				
1010 - Investigations	2,500		33,700						36,200	2,500	312				
1020 - Unified Law Enforcement								0			3				
1030 - Contract Law Enforcement								0			4				
1040 - Law Enforcement Communications	230,500	482,500							713,000	470,000	367,733				
1050 - Adult Correctional Services	66,150								66,150	71,150	51,503				
1060 - Administration	568,100	202,550	737,000						1,507,650	1,444,200	1,250,911				
Subtotal	1,018,250	685,050	773,200	0	0	0	2,200	0	2,478,700	2,143,550	1,771,254				
LEGAL SERVICES PROGRAM															
1100 - Criminal Prosecution	156,584	43,469							200,053	200,763	179,066				
1110 - Medical Examiner	24,560								24,560	24,560	18,955				
1120 - Child Support Recovery									0	0	11				
Subtotal	181,144	43,469	0	0	0	0	0	0	224,613	225,323	198,021				
EMERGENCY SERVICES															
1200 - Ambulance Services			483,988				5,000		488,988	367,567	277,139				
1210 - Emergency Management		80,000							80,000	80,000	80,000				
1220 - Fire Protection & Rescue Services									0	0	15				
1230 - E911 Service Board									0	0	16				
Subtotal	0	80,000	483,988	0	0	0	5,000	0	568,988	447,567	357,139				
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM															
1400 - Physical Operations									0	0	18				
1410 - Research & Other Assistance		700							700	700	406				
1420 - Bailiff Services									0	0	20				
Subtotal	0	700	0	0	0	0	0	0	700	700	406				
COURT PROCEEDINGS PROGRAM															
1500 - Juries & Witnesses									0	0	22				
1510 - (Reserved)											23				
1520 - Detention Services		17,000							17,000	17,000	172				
1530 - Court Costs		5,000							5,000	5,000	1,247				
1540 - Service of Civil Papers									0	0	26				
Subtotal	0	22,000	0	0	0	0	0	0	22,000	22,000	1,419				
JUVENILE JUSTICE ADMINISTRATION PROGRAM															
1600 - Juvenile Victim Restitution		2,580							2,580	2,580	28				
1610 - Juvenile Representation Services									0	0	29				
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		7,500							7,500	7,500	4,133				
Subtotal	0	10,080	0	0	0	0	0	0	10,080	10,080	4,133				
Total - Public Safety & Legal Services	1,199,394	841,299	1,257,188	0	0	0	7,200	0	3,305,081	2,849,220	2,332,372				

PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: TAYLOR COUNTY
 County No: 87

	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	1,391,607	214,368							1,605,975	1,241,450	1,190,332	
2									0			
3				76,193					76,193	70,985	35,982	
4									0			
5									0			
6	1,391,607	214,368	0	76,193	0	0	0	0	1,682,168	1,312,435	1,226,314	
SERVICES TO POOR PROGRAM												
7	17,000								17,000	17,000	16,500	
8	10,300								10,300	10,300	1,575	
9									0			
10	27,300	0	0	0	0	0	0	0	27,300	27,300	18,075	
SERVICES TO MILITARY VETERANS PROGRAM												
11	38,210	5,050							43,260	48,245	46,112	
12	7,900								7,900	6,450	5,208	
13	46,110	5,050	0	0	0	0	0	0	51,160	54,695	51,320	
CHILDREN'S & FAMILY SERVICES PROGRAM												
14		1,500							1,500	1,500		
15									0	0		
16									0	0		
17	0	1,500	0	0	0	0	0	0	1,500	1,500	0	
SERVICES TO OTHER ADULTS PROGRAM												
18	3,500								3,500	3,500	3,500	
19	38,500								38,500	35,700	27,950	
20									0	0		
21	42,000	0	0	0	0	0	0	0	42,000	39,200	31,450	
CHEMICAL DEPENDENCY PROGRAM												
22									0	0		
23									0	0		
24									0	0		
25	0	0	0	0	0	0	0	0	0	0	0	
26	1,507,017	220,918	0	76,193	0	0	0	0	1,804,128	1,435,130	1,327,159	

COUNTY ENVIRONMENT AND EDUCATION

County Name: TAYLOR COUNTY

County No: 87

	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														
6000 - Natural Resources Conservation				15,000					15,000	15,000	15,000	1		
6010 - Weed Eradication				13,700					13,700	13,000	10,499	2		
6020 - Solid Waste Disposal				5,000					5,000	4,000	2,024	3		
6030 - Environmental Restoration									0	0		4		
Subtotal	0	0	0	33,700	0	0	0	0	33,700	32,000	27,523	5		
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	169,300	63,091							232,391	202,524	183,638	6		
6110 - Maintenance & Operations	105,600								105,600	105,600	92,961	7		
6120 - Recreation & Environmental Educ.	45,000						30,000		75,000	72,281	40,092	8		
Subtotal	319,900	63,091	0	0	0	0	30,000	0	412,991	380,405	316,691	9		
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter									0	0		10		
6210 - Animal Bounties & State Apiarist Expenses				500					500	500	911	11		
Subtotal	0	0	0	500	0	0	0	0	500	500	912	12		
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls							146,000		146,000	146,000	92,393	13		
6310 - Housing Rehabilitation & Develop.							28,000		28,000	11,000	17,475	15		
6320 - Community Economic Development							174,000		174,000	157,000	109,868	16		
Subtotal	0	0	0	0	0	0	348,000	0	348,000	314,000	219,736	17		
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries				24,000					24,000	24,000	24,000	17		
6410 - Historic Preservation	5,000								5,000	5,000	5,000	18		
6420 - Fair & 4-H Clubs									0	0		19		
6430 - Fairgrounds							10,000		10,000	10,000		20		
6440 - Memorial Halls									0	0		21		
6450 - Other Educational Services									0	0		22		
Subtotal	5,000	0	0	24,000	0	0	10,000	0	39,000	39,000	29,000	23		
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property									0	0		24		
6510 - Buildings									0	0		25		
6520 - Equipment									0	0		26		
6530 - Public Facilities									0	0		27		
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28		
Total - County Environment and Education	324,900	63,091	0	58,200	0	0	214,000	0	660,191	608,905	483,091	29		

ROADS & TRANSPORTATION
 County Name: TAYLOR COUNTY
 County No: 87

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other Permanent	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration						338,400			338,400	330,693	137,621	1	
7010 - Engineering						403,400			403,400	399,639	383,756	2	
Subtotal	0	0	0	0	0	741,800	0	0	741,800	730,332	521,377	3	
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts									499,200	485,411	163,516	4	
7110 - Roads									2,357,000	2,493,643	2,133,099	5	
7120 - Snow & Ice Control						144,700			144,700	164,154	44,338	6	
7130 - Traffic Controls						122,300			122,300	112,609	45,158	7	
7140 - Road Clearing				30,000		235,900			265,900	254,942	191,521	8	
Subtotal	0	0	0	30,000	0	3,359,100	0	0	3,389,100	3,510,759	2,577,652	9	
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment						480,000			480,000	600,000	481,875	10	
7210 - Equipment Operations						917,200			917,200	1,049,053	763,632	11	
7220 - Tools, Materials & Supplies						300,000			300,000	400,000	396,516	12	
7230 - Real Estate & Buildings						20,000			20,000	20,000	81,455	13	
Subtotal	0	0	0	0	0	1,717,200	0	0	1,717,200	2,069,053	1,723,478	14	
MASS TRANSIT PROGRAM													
7300 - Air Transportation									0	0	0	15	
7310 - Ground Transportation									0	0	0	16	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	17	
Total - Roads & Transportation	0	0	0	30,000	0	5,818,100	0	0	5,848,100	6,310,144	4,822,487	18	

GOVERNMENT SERVICES TO RESIDENTS

County Name: TAYLOR COUNTY

County No: 87

	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		238,500							238,500	189,750	156,578		
2		17,500							17,500	23,700	10,214		
3				5,100					5,100	5,100	3,672		
4	0	256,000	0	5,100	0	0	0	0	261,100	218,550	170,464		
STATE ADMINISTRATIVE SERVICES													
5	9,750								9,750	9,250	3,310		
6	62,350	28,200							90,550	76,090	68,980		
7	140,650	45,600					3,000		189,250	183,150	181,778		
8	212,750	73,800	0	0	0	0	3,000	0	289,550	268,490	254,068		
9	212,750	329,800	0	5,100	0	0	3,000	0	550,650	487,040	424,532		
Total - Government Services to Residents													

ADMINISTRATION
 County Name: TAYLOR COUNTY
 County No: 87

	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												
9000 - General County Management	1	147,400	54,600						202,000	522,563	392,504	
9010 - Administrative Management Services	2	100,600	29,500						130,100	112,640	104,136	
9020 - Treasury Management Services	3	154,132	80,036						234,168	199,389	185,057	
9030 - Other Policy & Administration	4	69,300	8,000						77,300	58,300	51,333	
9040 - Reimbursable Administrative Service Organization Direct Expenses	5								0		5	
Subtotal	6	471,432	172,136	0	0	0	0	0	643,568	892,892	733,030	
CENTRAL SERVICES PROGRAM												
9100 - General Services	7	129,740	22,600						152,340	135,520	112,004	
9110 - Information Tech Services	8	295,181	29,753						324,934	274,030	185,645	
9120 - GIS Systems	9								0			
Subtotal	10	424,921	52,353	0	0	0	0	0	477,274	409,550	297,649	
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	11		387,000							387,000	653,870	
9210 - Safety of Workplace	12		100,000						100,000	100,000	37,228	
9220 - Fidelity of Public Officers	13		5,100						5,100	4,500	5,250	
9230 - Unemployment Compensation	14		10,000						10,000	9,000	7,499	
Subtotal	15	0	502,100	0	0	0	0	0	502,100	465,500	703,847	
Total - Administration	16	896,353	726,589	0	0	0	0	0	1,622,942	1,767,942	1,734,526	

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: TAYLOR COUNTY

County No: 87

	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	0	5		
LONG-TERM DEBT SERVICE															
0100 - Principal											294,525	275,000	265,000		
0110 - Interest and Fiscal Charges	700										20,475	28,450	38,500		
Total Long-term Debt Service	700	0	0	0	0	0	0	0	0	0	315,000	303,450	303,500		
CAPITAL PROJECTS															
0200 - Roadway Construction						1,986,300					1,986,300	1,671,588	2,398		
0210 - Conservation Land Acquisition & Dev.											0		10		
0220 - Other Capital Projects											0		11		
Total Capital Projects	0	0	0	0	0	1,986,300	0	0	0	0	1,986,300	1,671,588	2,398		
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	1,199,394	841,299	1,257,188	0	0	0	7,200				3,305,081	2,849,220	2,332,372		
Total Physical Health and Social Services	1,507,017	220,918	0	76,193	0	0	0				1,804,128	1,435,130	1,327,159		
Total County Environment and Education	324,900	63,091	0	58,200	0	0	214,000				660,191	608,905	483,091		
Total Roads & Transportation	0	0	0	30,000	0	5,818,100	0				5,848,100	6,310,144	4,822,487		
Total Government Services to Residents	212,750	329,800	0	5,100	0	0	3,000				550,650	487,040	424,532		
Total Administration	896,353	726,589	0	0	0	0	0				1,622,942	1,767,942	1,734,526		
Total Nonprogram Current	0	0	0	0	0	0	0				0	0	0		
Total Long-Term Debt Service	700	0	0	0	0	1,986,300	0	0	0	0	315,000	303,450	303,500		
Total Capital Projects	0	0	0	0	0	7,804,400	224,200	0	0	0	1,986,300	1,671,588	2,398		
Total - All Expenditures	4,141,114	2,181,697	1,257,188	169,493	0	7,804,400	224,200	0	314,300	0	16,092,392	15,433,419	11,430,065		
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental											0		24		
To Rural Services Supplemental											0		25		
To Secondary Roads	102,374			1,409,489							1,511,863	1,344,930	1,276,655		
To Other Budgetary Funds											0		27		
Total Operating Transfers Out	102,374	0	0	1,409,489	0	0	0	0	0	0	1,511,863	1,344,930	1,276,655		
REFUNDED DEBT/PAYMENTS TO ESCROW															
Increase (Decrease) In Reserves											0		29		
Fund Balance - Nonspendable											0		30		
Fund Balance - Restricted	-128,867	3,122,713	241,079	769,577		1,199,802	738,605		213,607		6,156,516	6,223,731	7,249,514		
Fund Balance - Committed											0		33		
Fund Balance - Assigned											0		34		
Fund Balance - Unassigned	496,167	0	-139,161	1	0	0	352,166	0	-43,466	0	665,707	1,102,818	1,670,858		
Total Ending Fund Balance - June 30,	367,300	3,122,713	101,918	769,578	0	1,199,802	1,090,771	0	170,141	0	6,822,223	7,326,549	8,920,372		
Total Requirements	4,610,788	5,304,410	1,359,106	2,348,560	0	9,004,202	1,314,971	0	484,441	0	24,426,478	24,104,898	21,588,264		

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:	3.23440
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.23440
General Basic Tax Dollars to be Generated in Excess of Maximum:	0

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:	3.16982
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.16982
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	0.

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

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