

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
 County Name: APPANOOSE COUNTY County Number: 04

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: 09:10 AM Meeting Location: Courthouse Boardroom, 1st Floor 201 N 12th Street Centerville, IA 52544

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)
<https://appanoosecounty.iowa.gov>

County Telephone Number
 (641) 856-6191

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,611,376	4,967,635	5,062,839	-4.56
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	174,952	214,262	213,832	
Net Current Property Taxes	4	4,436,424	4,753,373	4,849,007	
Delinquent Property Tax Revenue	5	0	0	2,886	
Penalties, Interest & Costs on Taxes	6	12,000	12,000	73,296	
Other County Taxes/TIF Tax Revenues	7	1,415,771	1,449,276	1,506,169	-3.05
Intergovernmental	8	4,413,353	4,611,580	5,355,130	
Licenses & Permits	9	20,200	15,200	28,394	
Charges for Service	10	419,745	422,245	402,392	
Use of Money & Property	11	158,700	158,750	501,775	
Miscellaneous	12	614,711	316,675	704,389	
Subtotal Revenues	13	11,490,904	11,739,099	13,423,438	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	227,760	
Operating Transfers In	15	1,114,245	1,006,181	979,867	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	12,605,149	12,745,280	14,631,065	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,241,849	3,930,043	3,071,982	17.51
Physical Health and Social Services	19	686,582	702,355	514,050	15.57
County Environment and Education	21	938,809	1,343,642	1,079,778	-6.76
Roads & Transportation	22	5,136,887	5,075,411	5,003,387	1.33
Government Services to Residents	23	675,442	682,066	652,156	1.77
Administration	24	2,521,147	1,775,252	1,481,267	30.46
Nonprogram Current	25	0	0	0	
Debt Service	26	548,150	549,150	777,160	-16.02
Capital Projects	27	250,516	299,336	431,839	-23.83
Subtotal Expenditures	28	14,999,382	14,357,255	13,011,619	
Other Financing Uses:					
Operating Transfers Out	29	1,114,245	1,006,181	979,867	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	16,113,627	15,363,436	13,991,486	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-3,508,478	-2,618,156	639,579	
Beginning Fund Balance - July 1,	33	9,559,251	12,177,407	11,537,828	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	2,182,585	3,792,892	4,875,724	
Fund Balance - Committed	37	2,338,280	2,114,430	1,891,580	
Fund Balance - Assigned	38	1,548,702	3,651,929	5,410,103	
Fund Balance - Unassigned	39	-18,794	0	0	
Total Ending Fund Balance - June 30,	40	6,050,773	9,559,251	12,177,407	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,321,874	Urban Areas:	5.08880		
Rural Only Levies*:	1,289,502	Rural Areas:	8.04597		
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:					

208,379

Explanation of any significant items in the budget or additional virtual meeting information:
Replacement of Courthouse Roof included in FY27 budget (\$1,000,000 project estimate).