

**NOTICE OF PUBLIC HEARING – PROPOSED BUDGET**  
**Fiscal Year July 1, 2025 - June 30, 2026**  
**County Name: ALLAMAKEE COUNTY County Number: 03**

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

Meeting Date: 4/14/2025 Meeting Time: 09:10 AM Meeting Location: Allamakee Courthouse Board room, 110 Allamakee St, Waukon, IA 52172

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](http://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://allamakeecounty.iowa.gov/>

County Telephone Number  
 (563) 568-3522

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	8,899,073	8,617,208	7,945,740	5.83
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	292,300	292,300	297,271	
Net Current Property Taxes	4	8,606,773	8,324,908	7,648,469	
Delinquent Property Tax Revenue	5	0	0	849	
Penalties, Interest & Costs on Taxes	6	0	0	46,800	
Other County Taxes/TIF Tax Revenues	7	999,874	1,326,250	1,363,451	-14.36
Intergovernmental	8	5,198,967	5,165,643	5,472,281	
Licenses & Permits	9	28,064	27,214	32,040	
Charges for Service	10	378,050	351,520	376,919	
Use of Money & Property	11	521,245	379,155	633,048	
Miscellaneous	12	185,474	92,834	425,083	
<b>Subtotal Revenues</b>	13	15,918,447	15,667,524	15,998,940	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	500	374	
Operating Transfers In	15	2,230,035	2,224,571	2,065,187	
Proceeds of Fixed Asset Sales	16	0	10,059	0	
<b>Total Revenues &amp; Other Sources</b>	17	18,148,482	17,902,654	18,064,501	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	4,208,577	3,746,797	3,217,357	14.37
Physical Health and Social Services	19	805,473	817,049	736,770	4.56
County Environment and Education	21	1,788,971	1,519,783	1,420,396	12.23
Roads & Transportation	22	8,409,068	8,219,633	6,866,415	10.66
Government Services to Residents	23	717,825	735,056	681,856	2.60
Administration	24	2,087,512	2,970,457	1,492,505	18.27
Nonprogram Current	25	19,250	19,250	15,757	10.53
Debt Service	26	335,512	336,783	379,814	-6.01
Capital Projects	27	2,000,000	1,990,000	247,014	184.55
<b>Subtotal Expenditures</b>	28	20,372,188	20,354,808	15,057,884	
Other Financing Uses:					
Operating Transfers Out	29	2,230,035	2,224,571	2,065,187	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	22,602,223	22,579,379	17,123,071	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>					
	32	-4,453,741	-4,676,725	941,430	
Beginning Fund Balance - July 1,	33	7,421,517	12,098,242	11,156,812	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	1,287,146	4,112,490	6,645,846	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	91	1,291	3,291	
Fund Balance - Unassigned	39	1,680,539	3,307,736	5,449,105	
Total Ending Fund Balance - June 30,	40	2,967,776	7,421,517	12,098,242	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	6,495,528	Urban Areas:		6.58560	
Rural Only Levies*:	2,403,545	Rural Areas:		10.17856	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:	159,874				

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

