

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
County Name: TAMA COUNTY County Number: 86

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: 08:45 AM Meeting Location: 104 W State St. Toledo, IA 52342

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.tamacounty.iowa.gov

County Telephone Number
 (641) 484-2740

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	13,507,904	13,093,274	11,809,659	6.95
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	13,507,904	13,093,274	11,809,659	
Delinquent Property Tax Revenue	5	2,180	1,080	3,648	
Penalties, Interest & Costs on Taxes	6	28,000	21,180	80,447	
Other County Taxes/TIF Tax Revenues	7	1,481,834	1,489,564	1,482,466	-0.02
Intergovernmental	8	8,255,837	8,950,937	8,717,402	
Licenses & Permits	9	47,325	39,650	60,369	
Charges for Service	10	1,044,363	796,656	759,152	
Use of Money & Property	11	501,100	499,700	435,603	
Miscellaneous	12	413,340	378,123	1,505,798	
Subtotal Revenues	13	25,281,883	25,270,164	24,854,544	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,749,545	2,659,202	3,310,004	
Proceeds of Fixed Asset Sales	16	1,500	1,500	39,388	
Total Revenues & Other Sources	17	28,032,928	27,930,866	28,203,936	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	7,037,891	6,454,112	4,726,421	22.03
Physical Health and Social Services	19	1,576,783	2,109,875	2,457,892	-19.91
County Environment and Education	21	1,221,363	1,109,197	1,115,278	4.65
Roads & Transportation	22	9,830,293	9,273,956	9,529,400	1.57
Government Services to Residents	23	1,001,031	1,022,296	926,096	3.97
Administration	24	2,993,522	2,724,622	3,422,786	-6.48
Nonprogram Current	25	11,000	10,500	13,270	-8.95
Debt Service	26	922,985	922,785	924,285	-0.07
Capital Projects	27	1,758,000	2,183,807	1,166,619	22.76
Subtotal Expenditures	28	26,352,868	25,811,150	24,282,047	
Other Financing Uses:					
Operating Transfers Out	29	2,749,545	2,659,202	3,310,004	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	29,102,413	28,470,352	27,592,051	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,069,485	-539,486	611,885	
Beginning Fund Balance - July 1,	33	7,389,764	7,929,250	7,317,365	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	6,320,279	7,389,764	7,929,250	
Total Ending Fund Balance - June 30,	40	6,320,279	7,389,764	7,929,250	
Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:				
Countywide Levies*: 10,171,460	Urban Areas:	8.23061			
Rural Only Levies*: 3,336,444	Rural Areas:	11.93970			
Special District Levies*: 0	Any special district tax rates not included.				
TIF Tax Revenues: 466,190					
Utility Replacement Excise Tax:					

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