NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
County Name: WINNESHIEK COUNTY County Number: 96

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
Meeting Date: 4/27/2026 Meeting Time: 09:30 AM Meeting Location: Courthouse Annex
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.winneshiekcounty.iowa.gov

County Telephone Number
(563) 382-5085

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	13,596,448	12,921,510	12,811,252	3.02
Less: Uncollected Delinquent Taxes - Levy Year	2	190	190	0	
Less: Credits to Taxpayers	3	657,103	657,103	676,875	
Net Current Property Taxes	4	12,939,155	12,264,217	12,134,377	
Delinquent Property Tax Revenue	5	190	190	660	
Penalties, Interest & Costs on Taxes	6	40,200	40,200	52,873	
Other County Taxes/TIF Tax Revenues	7	2,131,729	1,937,001	2,185,798	-1.24
Intergovernmental	8	11,279,938	11,915,944	7,905,680	
Licenses & Permits	9	45,850	45,350	56,420	
Charges for Service	10	687,925	638,975	672,929	
Use of Money & Property	11	383,005	374,157	788,116	
Miscellaneous	12	1,407,606	1,296,961	1,698,869	
Subtotal Revenues	13	28,915,598	28,512,995	25,495,722	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	3,302,193	3,019,838	2,920,425	
Proceeds of Fixed Asset Sales	16	50,000	80,000	34,778	
Total Revenues & Other Sources	17	32,267,791	31,612,833	28,450,925	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	6,595,158	7,131,259	6,149,384	3.56
Physical Health and Social Services	19	1,266,050	1,321,655	1,029,678	10.89
County Environment and Education	21	3,398,215	3,527,647	3,421,515	-0.34
Roads & Transportation	22	9,368,500	9,110,500	8,163,755	7.12
Government Services to Residents	23	961,265	947,574	836,374	7.21
Administration	24	3,608,977	3,297,134	3,025,385	9.22
Nonprogram Current	25	4,000	4,000	1,756	50.93
Debt Service	26	0	0	0	
Capital Projects	27	4,440,000	4,137,500	1,261,360	87.62
Subtotal Expenditures	28	29,642,165	29,477,269	23,889,207	
Other Financing Uses:					
Operating Transfers Out	29	3,302,193	3,019,838	2,920,425	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	32,944,358	32,497,107	26,809,632	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-676,567	-884,274	1,641,293	
Beginning Fund Balance - July 1,	33	14,025,404	14,909,678	13,268,385	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	10,819,993	9,946,155	9,407,808	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,528,844	4,079,249	5,501,870	
Total Ending Fund Balance - June 30,	40	13,348,837	14,025,404	14,909,678	

Proposed property taxation by type:	Proposed tax rates per $1,000 taxable valuation:
Countywide Levies*: 11,716,974	
Rural Only Levies*: 1,879,474	Urban Areas: 7.35645
Special District Levies*: 0	Rural Areas: 9.23091
TIF Tax Revenues: 0	Any special district tax rates not included.
Utility Replacement Excise Tax: 126,429	

Explanation of any significant items in the budget or additional virtual meeting information:
Virtual meeting link can be found on the County website at www.winneshiekcounty.iowa.gov

COUNTY NAME: WINNESHIEK COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2026 - June 30, 2027	COUNTY NUMBER: 96

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

Meeting Date: 3/30/2026 Meeting Time: 09:30 AM Meeting Location: Courthouse Annex, 201 W Main St, Decorah

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.winneshiekcounty.iowa.gov

County Telephone Number
(563) 382-5085

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	1,452,905,944	1,592,748,371	1,592,748,371
Requested Tax Dollars-Countywide Rates Except Debt Service	11,151,983	11,151,983	11,716,974
Taxable Valuations-Debt Service	1,463,065,948	1,607,173,495	1,607,173,495
Requested Tax Dollars-Debt Service	0	0	0
Requested Tax Dollars-Countywide Rates	11,151,983	11,151,983	11,716,974
Tax Rate-Countywide	7.67564	7.00172	7.35645
Taxable Valuations-Rural Services	916,525,570	1,002,675,159	1,002,675,159
Requested Tax Dollars-Additional Rural Levies	1,769,527	1,769,527	1,879,474
Tax Rate-Rural Additional	1.93069	1.76481	1.87446
Rural Total	9.60633	8.76653	9.23091
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	364	360	-1.10
Rural Taxpayer	456	452	-0.88
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	1,582	1,683	6.38
Rural Taxpayer	1,980	2,112	6.67

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:

Increase in costs of doing business along with unusual need for additional moneys to permit continuation of programs which provide substantial benefits to county residents. Virtual meeting link can be found on the County website at www.winneshiekcounty.iowa.gov

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		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	
Taxes Levied on Property	1	11,716,974	1,879,474		0		13,596,448	12,921,510	12,811,252	1
Less: Uncollected Delinquent Taxes - Levy Year	2	150	40		0		190	190	0	2
Less: Credits to Taxpayers	3	581,949	75,154		0		657,103	657,103	676,875	3
Net Current Property Taxes	4	11,134,875	1,804,280		0		12,939,155	12,264,217	12,134,377	4
Delinquent Property Tax Revenue	5	150	40		0		190	190	660	5
Penalties, Interest & Costs on Taxes	6	40,200					40,200	40,200	52,873	6
Other County Taxes/TIF Tax Revenues	7	118,969	2,012,760	0	0	0	2,131,729	1,937,001	2,185,798	7
Intergovernmental	8	865,364	10,414,574	0	0	0	11,279,938	11,915,944	7,905,680	8
Licenses & Permits	9	1,350	44,500	0	0	0	45,850	45,350	56,420	9
Charges for Service	10	629,925	58,000	0	0	0	687,925	638,975	672,929	10
Use of Money & Property	11	380,505	2,500	0	0	0	383,005	374,157	788,116	11
Miscellaneous	12	736,606	671,000	0	0	0	1,407,606	1,296,961	1,698,869	12
Subtotal Revenues	13	13,907,944	15,007,654	0	0	0	28,915,598	28,512,995	25,495,722	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	0	3,302,193	0	0	0	3,302,193	3,019,838	2,920,425	15
Proceeds of Fixed Asset Sales	16	0	50,000	0	0	0	50,000	80,000	34,778	16
Total Revenues & Other Sources	17	13,907,944	18,359,847	0	0	0	32,267,791	31,612,833	28,450,925	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	6,595,158	0			0	6,595,158	7,131,259	6,149,384	18
Physical Health and Social Services	19	1,023,292	242,758			0	1,266,050	1,321,655	1,029,678	19
County Environment and Education	21	2,024,735	1,373,480			0	3,398,215	3,527,647	3,421,515	21
Roads & Transportation	22	0	9,368,500			0	9,368,500	9,110,500	8,163,755	22
Government Services to Residents	23	937,265	24,000			0	961,265	947,574	836,374	23
Administration	24	3,608,427	550			0	3,608,977	3,297,134	3,025,385	24
Nonprogram Current	25	4,000	0			0	4,000	4,000	1,756	25
Debt Service	26	0	0		0	0	0	0	0	26
Capital Projects	27	855,000	3,585,000	0		0	4,440,000	4,137,500	1,261,360	27
Subtotal Expenditures	28	15,047,877	14,594,288	0	0	0	29,642,165	29,477,269	23,889,207	28
Other Financing Uses:										
Operating Transfers Out	29	271,404	3,030,789	0	0	0	3,302,193	3,019,838	2,920,425	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	15,319,281	17,625,077	0	0	0	32,944,358	32,497,107	26,809,632	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,411,337	734,770	0	0	0	-676,567	-884,274	1,641,293	32
Beginning Fund Balance - July 1, 2026	33	5,985,878	8,010,134	29,392	0	0	14,025,404	14,909,678	13,268,385	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	2,045,697	8,744,904	29,392	0	0	10,819,993	9,946,155	9,407,808	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	2,528,844	0	0	0	0	2,528,844	4,079,249	5,501,870	39
Total Ending Fund Balance - June 30,	40	4,574,541	8,744,904	29,392	0	0	13,348,837	14,025,404	14,909,678	40

Proposed tax rate per $1,000 valuation for County purposes: 7.35645 urban areas; 9.23091 rural areas; Any special district rates excluded.

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

County Number: 96 County Name: WINNESHIEK COUNTY Date Adopted: (entered upon adoption)

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	4.43564	6,513,611	1,468,471,527	9.52
	Limitation Percentage			
	3			
	GBFL Max Rate	**GBFL Max Dollars**	**Revenue Growth %**	
Max Allowed GBFL for FY 2027	4.30645	6,926,160	6.32	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	1.93069	1,781,752	922,857,782	9.33
	Limitation Percentage			
	3			
	RBFL Max Rate	**RBFL Max Dollars**	**Revenue Growth %**	
Max Allowed RBFL for FY 2027	1.87446	1,891,334	6.15	

		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		1,608,322,359		1,592,748,371	
General Basic	2	6,926,160		4.30645		6,859,091
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	6,926,160				6,859,091
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	4,905,383		3.05000		4,857,883
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	1,053,313				1,043,107
Debt Service (from Form 703 col. I Countywide total)	9	0	1,622,747,483	0.00000	1,607,173,495	0
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	11,831,543		7.35645		11,716,974
B. All Rural Services Only Levies:	13		1,009,001,816		1,002,675,159	
Rural Services Basic	14	1,891,334		1.87446		1,879,474
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	1,891,334		1.87446		1,879,474
Subtotal Countywide/All Rural Services (A + B)	21	13,722,877		9.23091		13,596,448
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	13,722,877				13,596,448

Compensation Schedule for FY 2026/2027	
Elected Official	**Annual Salary**
Attorney	104,002
Auditor	105,131
Recorder	86,311
Treasurer	88,400
Sheriff	146,845
Supervisors	39,587
Supervisor Vice Chair, if different	
Supervisor Chair, if different	40,604

Number of Official County Newspapers	2
	Names of Official County Newspapers:
1	Calmar Courier
2	Decorah Leader
3	
4	
5	
6	

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

(Board Chairperson) (Date) (County Auditor or Budget Preparer) (Date)

COUNTY AUDITOR'S CERTIFICATION

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

(County Auditor Signature of Certification) (Date)

REVENUES DETAIL

County Name: WINNESHIEK COUNTY

County No: 96

		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-Est 2025/2026	Actual 2024/2025	
TAXED LEVIED ON PROPERTY	1	6,859,091	4,857,883		1,879,474	0		0		0		13,596,448	12,921,510	12,811,252	1
Less: Uncoll: Del. Taxes Levy Year	2	100	50		40							190	190		2
Less: Credits to Taxpayers	3	336,786	245,163		75,154							657,103	657,103	676,875	3
1000 Net Current Property Taxes	4	6,522,205	4,612,670		1,804,280	0		0		0		12,939,155	12,264,217	12,134,377	4
1010 Delinq. Property Tax Revenue	5	100	50		40							190	190	660	5
11XX Penalties, Int, & Costs on Taxes	6	40,200										40,200	40,200	52,873	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	2,750	1,650		900							5,300	5,300	5,448	7
13XX Voter Approved Local Option Taxes	8				2,000,000							2,000,000	1,800,000	2,067,183	8
14XX Gambling Taxes	9											0			9
15XX TIF Tax Revenues	10											0			10
16XX Utility Tax Replacement Excise Taxes	11	67,069	47,500		11,860	0		0		0		126,429	131,701	113,167	11
17XX Taxes Collected for Other Governments	11B											0			11B
Subtotal	12	69,819	49,150	0	2,012,760	0	0	0	0	0	0	2,131,729	1,937,001	2,185,798	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13		4,000				5,814,988					5,818,988	5,769,472	5,893,677	13
21XX State Replacements Against Levied Taxes	14	336,786	245,163		75,154							657,103	657,103	676,723	14
22XX Other State Tax Replacements	15	25	10		5							40	52,540	75,256	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	29,565					1,300,000	1,200,000				2,529,565	3,267,565	319,953	16
25XX Contributions from Other Intergovernmental Units	17	152,415	23,000		620,805			350,000				1,146,220	1,056,051	746,969	17
26XX, 27XX State Grants and Entitlements	18	74,100					53,522	1,000,000				1,127,622	1,112,813	156,013	18
28XX Federal Grants and Entitlements	19											0		37,089	19
29XX Payments in Lieu of Taxes	20	200	100		100							400	400		20
Subtotal (lines 13 - 20)	21	593,091	272,273	0	696,064	0	7,168,510	2,550,000	0	0	0	11,279,938	11,915,944	7,905,680	21
3XXX Licenses & Permits	22	1,350			9,500		35,000					45,850	45,350	56,420	22
4XXX, 5XXX Charges for Service	23	629,925			14,000			44,000				687,925	638,975	672,929	23
6XXX Use of Money & Property	24	380,505						2,500				383,005	374,157	788,116	24
8XXX Miscellaneous	25	675,680	60,926		9,000		5,000	657,000				1,407,606	1,296,961	1,698,869	25
Total Revenues	26	8,912,875	4,995,069	0	4,545,644	0	7,208,510	3,253,500	0	0	0	28,915,598	28,512,995	25,495,722	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27						271,404					271,404	247,804	239,809	27
9020 From Rural Services Basic	28						3,030,789					3,030,789	2,772,034	2,680,616	28
90xx From Other Budgetary Funds	29											0			29
Subtotal (lines 27- 29)	30	0	0	0	0	0	3,302,193	0	0	0	0	3,302,193	3,019,838	2,920,425	30
91XX Proceeds\Gen Long-Term Debt	31											0			31
92XX Proceeds\Gen Capital Asset Sales	32						50,000					50,000	80,000	34,778	32
Total Revenues and Other Sources	33	8,912,875	4,995,069	0	4,545,644	0	10,560,703	3,253,500	0	0	0	32,267,791	31,612,833	28,450,925	33
Beginning Fund Balance - July 1, NaN	34	4,079,249	1,906,629		3,843,431		1,831,046	2,335,657	29,392			14,025,404	14,909,678	13,268,385	34
Total Resources	35	12,992,124	6,901,698	0	8,389,075	0	12,391,749	5,589,157	29,392	0	0	46,293,195	46,522,511	41,719,310	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	0	-152	36

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
County Name: WINNESHIEK COUNTY
County No: 96

	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	1	1,883,700	536,105							2,419,805	2,327,142	1,951,017	1
1010 - Investigations	2		6,500							6,500	6,500	2,352	2
1020 - Unified Law Enforcement	3	550								550	550		3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	100,500								100,500	100,500	135,903	5
1050 - Adult Correctional Services	6	1,224,700	363,965							1,588,665	1,529,664	1,169,430	6
1060 - Administration	7	495,245	115,724							610,969	578,820	457,158	7
Subtotal	8	3,704,695	1,022,294	0	0	0	0	0	0	4,726,989	4,543,176	3,715,860	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	500,650	115,506							616,156	548,912	529,745	9
1110 - Medical Examiner	10	62,000								62,000	62,000	50,951	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	562,650	115,506	0	0	0	0	0	0	678,156	610,912	580,696	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13									0			13
1210 - Emergency Management	14	10,000	1,103,313							1,113,313	1,945,171	1,838,000	14
1220 - Fire Protection & Rescue Services	15									0			15
1230 - E911 Service Board	16									0			16
Subtotal	17	10,000	1,103,313	0	0	0	0	0	0	1,113,313	1,945,171	1,838,000	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18		46,800							46,800	1,800	1,683	18
1410 - Research & Other Assistance	19									0			19
1420 - Bailiff Services	20									0			20
Subtotal	21	0	46,800	0	0	0	0	0	0	46,800	1,800	1,683	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22		900							900	900		22
1510 - (Reserved)	23												23
1520 - Detention Services	24		3,000							3,000	3,000		24
1530 - Court Costs	25		1,500							1,500	1,800	98	25
1540 - Service of Civil Papers	26		500							500	500	60	26
Subtotal	27	0	5,900	0	0	0	0	0	0	5,900	6,200	158	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28									0			28
1610 - Juvenile Representation Services	29		4,000							4,000	4,000	899	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		20,000							20,000	20,000	12,088	30
Subtotal	31	0	24,000	0	0	0	0	0	0	24,000	24,000	12,987	31
Total - Public Safety & Legal Services	32	4,277,345	2,317,813	0	0	0	0	0	0	6,595,158	7,131,259	6,149,384	32

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES
County Name: WINNESHIEK COUNTY
County No: 96

	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													
3000 - Personal & Family Health Services	1	71,500	8,545							80,045	134,881	79,829	1
3010 - Communicable Disease Prevention & Control Services	2	26,600								26,600	27,600	45,363	2
3020 - Environmental Health	3				107,758			35,000		142,758	137,375	107,334	3
3040 - Health Administration	4	224,470	64,410							288,880	285,747	289,593	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	322,570	72,955	0	107,758	0	0	35,000	0	538,283	585,603	522,119	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	65,154								65,154	65,154	50,357	7
3110 - General Welfare Services	8	104,067								104,067	103,567	82,522	8
3120 - Care in County Care Facility	9	1,000								1,000	1,000		9
Subtotal	10	170,221	0	0	0	0	0	0	0	170,221	169,721	132,879	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	144,947	48,120							193,067	184,217	151,248	11
3210 - General Services to Veterans	12	74,200								74,200	74,200	22,375	12
Subtotal	13	219,147	48,120	0	0	0	0	0	0	267,267	258,417	173,623	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14									0			14
3310 - Family Protective Services	15		28,500							28,500	28,500	4,529	15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	0	28,500	0	0	0	0	0	0	28,500	28,500	4,529	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	97,238	28,291							125,529	193,164	147,598	18
3410 - Other Social Services	19	23,500								23,500	23,500	19,500	19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	120,738	28,291	0	0	0	0	0	0	149,029	216,664	167,098	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22		1,000							1,000	1,000		22
3510 - Preventive Services	23		11,750							11,750	11,750	10,430	23
3520 - Opioid Litigation Settlement	24							100,000		100,000	50,000	19,000	24
Subtotal	25	0	12,750	0	0	0	0	100,000	0	112,750	62,750	29,430	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	832,676	190,616	0	107,758	0	0	135,000	0	1,266,050	1,321,655	1,029,678	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
County Name: WINNESHIEK COUNTY
County No: 96

		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	1	3,250			237,373					240,623	240,234	485,610	1
6010 - Weed Eradication	2				18,687					18,687	18,492	18,359	2
6020 - Solid Waste Disposal	3	737,092	140,577		768,081					1,645,750	1,854,345	1,595,317	3
6030 - Environmental Restoration	4									0			4
Subtotal	5	740,342	140,577	0	1,024,141	0	0	0	0	1,905,060	2,113,071	2,099,286	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	143,295	44,984							188,279	172,409	160,398	6
6110 - Maintenance & Operations	7	315,069	63,535							378,604	347,216	330,052	7
6120 - Recreation & Environmental Educ.	8	143,305	56,597					35,000		234,902	227,673	283,810	8
Subtotal	9	601,669	165,116	0	0	0	0	35,000	0	801,785	747,298	774,260	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10									0			10
6210 - Animal Bounties & State Apiarist Expenses	11									0			11
Subtotal	12	0	0	0	0	0	0	0	0	0	0	0	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13				122,719					122,719	116,251	105,093	13
6310 - Housing Rehabilitation & Develop.	14									0			14
6320 - Community Economic Development	15	280,505	58,926							339,431	332,663	237,960	15
Subtotal	16	280,505	58,926	0	122,719	0	0	0	0	462,150	448,914	343,053	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				191,620					191,620	181,114	173,136	17
6410 - Historic Preservation	18	12,600								12,600	12,250	11,780	18
6420 - Fair & 4-H Clubs	19	12,500								12,500	12,500	10,000	19
6430 - Fairgrounds	20	12,500								12,500	12,500	10,000	20
6440 - Memorial Halls	21									0			21
6450 - Other Educational Services	22									0			22
Subtotal	23	37,600	0	0	191,620	0	0	0	0	229,220	218,364	204,916	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0			24
6510 - Buildings	25									0			25
6520 - Equipment	26									0			26
6530 - Public Facilities	27									0			27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	1,660,116	364,619	0	1,338,480	0	0	35,000	0	3,398,215	3,527,647	3,421,515	29

SERVICE AREA 7

ROADS & TRANSPORTATION
County Name: WINNESHIEK COUNTY
County No: 96

	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	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						412,000			412,000	400,000	352,050	1
7010 - Engineering	2						533,000			533,000	567,000	439,944	2
Subtotal	3	0	0	0	0	0	945,000	0	0	945,000	967,000	791,994	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						440,000			440,000	415,000	420,422	4
7110 - Roads	5						3,964,500			3,964,500	3,519,500	2,866,335	5
7120 - Snow & Ice Control	6						515,000			515,000	560,000	367,267	6
7130 - Traffic Controls	7						354,000			354,000	299,000	147,203	7
7140 - Road Clearing	8						450,000			450,000	450,000	429,125	8
Subtotal	9	0	0	0	0	0	5,723,500	0	0	5,723,500	5,243,500	4,230,352	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						525,000			525,000	760,000	1,256,770	10
7210 - Equipment Operations	11						1,995,000			1,995,000	1,990,000	1,596,482	11
7220 - Tools, Materials & Supplies	12						60,000			60,000	30,000	7,400	12
7230 - Real Estate & Buildings	13						120,000			120,000	120,000	280,757	13
Subtotal	14	0	0	0	0	0	2,700,000	0	0	2,700,000	2,900,000	3,141,409	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	9,368,500	0	0	9,368,500	9,110,500	8,163,755	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
County Name: WINNESHIEK COUNTY
County No: 96

		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													
8000 - Elections Administration	1		206,118							206,118	190,124	156,895	1
8010 - Local Elections	2		20,000							20,000	35,000	28,846	2
8020 - Township Officials	3				20,000					20,000	20,000	13,820	3
Subtotal	4	0	226,118	0	20,000	0	0	0	0	246,118	245,124	199,561	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	185,720	77,881							263,601	253,302	224,382	5
8101 - Driver Licenses Services	6	99,002	46,448							145,450	138,674	130,405	6
8110 - Recording of Public Documents	7	219,231	82,865					4,000		306,096	310,474	282,026	7
Subtotal	8	503,953	207,194	0	0	0	0	4,000	0	715,147	702,450	636,813	8
Total - Government Services to Residents	9	503,953	433,312	0	20,000	0	0	4,000	0	961,265	947,574	836,374	9

SERVICE AREA 9

ADMINISTRATION
County Name: WINNESHIEK COUNTY
County No: 96

		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	251,852	133,001							384,853	360,068	322,338	1
9010 - Administrative Management Services	2	272,482	130,974							403,456	386,493	346,573	2
9020 - Treasury Management Services	3	193,740	67,549							261,289	243,560	230,460	3
9030 - Other Policy & Administration	4	83,500	500,000		550					584,050	76,050	53,338	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5									0			5
Subtotal	6	801,574	831,524	0	550	0	0	0	0	1,633,648	1,066,171	952,709	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	596,660	49,000							645,660	992,627	990,214	7
9110 - Information Tech Services	8	567,681	68,000							635,681	607,207	511,955	8
9120 - GIS Systems	9	86,971	31,117							118,088	104,229	99,229	9
Subtotal	10	1,251,312	148,117	0	0	0	0	0	0	1,399,429	1,704,063	1,601,398	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		158,000							158,000	139,000	134,546	11
9210 - Safety of Workplace	12		412,000							412,000	382,000	335,871	12
9220 - Fidelity of Public Officers	13	900								900	900	861	13
9230 - Unemployment Compensation	14	5,000								5,000	5,000		14
Subtotal	15	5,900	570,000	0	0	0	0	0	0	575,900	526,900	471,278	15
Total - Administration	16	2,058,786	1,549,641	0	550	0	0	0	0	3,608,977	3,297,134	3,025,385	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: WINNESHIEK COUNTY

County No: 96

	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	1	4,000										4,000	4,000	1,756	1
0020 - Interest on Short-Term Debt	2											0			2
0030 - Other Nonprogram Current	3											0			3
0040 - Other County Enterprises	4											0			4
Total - Nonprogram Current	5	4,000	0	0	0	0	0	0			0	4,000	4,000	1,756	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6											0			6
0110 - Interest and Fiscal Charges	7											0			7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		0	0	0	0	0	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						1,550,000					1,550,000	1,840,000	358,883	9
0210 - Conservation Land Acquisition & Dev.	10											0			10
0220 - Other Capital Projects	11	855,000						2,035,000				2,890,000	2,297,500	902,477	11
Total Capital Projects	12	855,000	0	0	0	0	1,550,000	2,035,000	0		0	4,440,000	4,137,500	1,261,360	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	4,277,345	2,317,813	0	0	0	0	0			0	6,595,158	7,131,259	6,149,384	13
Total Physical Health and Social Services	14	832,676	190,616	0	107,758	0	0	135,000			0	1,266,050	1,321,655	1,029,678	14
Total County Environment and Education	16	1,660,116	364,619	0	1,338,480	0	0	35,000			0	3,398,215	3,527,647	3,421,515	16
Total Roads & Transportation	17	0	0	0	0	0	9,368,500	0			0	9,368,500	9,110,500	8,163,755	17
Total Government Services to Residents	18	503,953	433,312	0	20,000	0	0	4,000			0	961,265	947,574	836,374	18
Total Administration	19	2,058,786	1,549,641	0	550	0	0	0			0	3,608,977	3,297,134	3,025,385	19
Total Nonprogram Current	20	4,000	0	0	0	0	0	0			0	4,000	4,000	1,756	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		0	0	0	0	0	21
Total Capital Projects	22	855,000	0	0	0	0	1,550,000	2,035,000	0		0	4,440,000	4,137,500	1,261,360	22
Total - All Expenditures	23	10,191,876	4,856,001	0	1,466,788	0	10,918,500	2,209,000	0	0	0	29,642,165	29,477,269	23,889,207	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0			24
To Rural Services Supplemental	25											0			25
To Secondary Roads	26	271,404			3,030,789							3,302,193	3,019,838	2,920,425	26
To Other Budgetary Funds	27											0			27
Total Operating Transfers Out	28	271,404	0	0	3,030,789	0	0	0	0	0	0	3,302,193	3,019,838	2,920,425	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0			29
Increase (Decrease) In Reserves	30											0			30
Fund Balance - Nonspendable	31											0			31
Fund Balance - Restricted	32		2,045,697		3,891,498		1,473,249	3,380,157	29,392			10,819,993	9,946,155	9,407,808	32
Fund Balance - Committed	33											0			33
Fund Balance - Assigned	34											0			34
Fund Balance - Unassigned	35	2,528,844	0	0	0	0	0	0	0	0	0	2,528,844	4,079,249	5,501,870	35
Total Ending Fund Balance - June 30,	36	2,528,844	2,045,697	0	3,891,498	0	1,473,249	3,380,157	29,392	0	0	13,348,837	14,025,404	14,909,678	36
Total Requirements	37	12,992,124	6,901,698	0	8,389,075	0	12,391,749	5,589,157	29,392	0	0	46,293,195	46,522,511	41,719,310	37

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service									
Project Name		**Amount of Issue**	**Debt Resolution Number**	**Principal Due 2026/2027**	**Interest Due 2026/2027**	**Bond Registration Due 2026/2027**	**TOTAL OBLIGATION Due 2026/2027**	**Amount Paid by Other Funds & Debt Service Fund Balance**	**Current Year Utility Replacement & Debt Service Taxes**
Rural Development / Burr Oak Sewer	1	105,000	93-21	3,700	2,526		6,226	6,226	0
Iowa Revolving Loan Fund / Frankville Water	2	910,000	16-12	15,200	5,000		20,200	20,200	0
Northeast Security Bank / 911 Build	3	2,100,000	17-72	151,000	22,000		173,000	173,000	0
Rural Development / Burr Oak Sewer	4	348,000	19-33	7,000	6,000		13,000	13,000	0
Rural Development / Burr Oak Sewer	5	76,000	22-30	3,800	2,400		6,200	6,200	0
Iowa Revolving Loan Fund / Festina Sewer	6	571,000	25-29	5,500	1,000		6,500	6,500	0
Neopost / Postage Lease	7	19,573	n/a	5,000			5,000	5,000	0
Ricoh / Copier Lease	8	80,840	n/a	16,000			16,000	16,000	0
	9						0		0
	10						0		0
	11						0		0
	12						0		0
	13						0		0
	14						0		0
	15						0		0
	16						0		0
	17						0		0
	18						0		0
	19						0		0
	20						0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:				207,200	38,926	0	246,126	246,126	0

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service										
	21						0		0
	22						0		0
	23						0		0
	24						0		0
	25						0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:				0	0	0	0	0	0

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:	
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	4.30645
General Basic Tax Dollars to be Generated in Excess of Maximum:	

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:	
Maximum Rural Basic Tax Rate per $1,000 of Taxable Value:	1.87446
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

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

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