NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
County Name: MARSHALL COUNTY   County Number: 64

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
Meeting Date: 4/22/2026   Meeting Time: 09:00 AM   Meeting Location: Marshall County Courthouse, BOS Meeting Room 1st Floor, 1 East Main Street, Marshalltown, Iowa

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.marshallcountyia.gov

County Telephone Number
(641) 754-6330

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	16,530,824	15,375,049	15,027,991	4.88
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	41,348	
Less: Credits to Taxpayers	3	793,975	0	0	
Net Current Property Taxes	4	15,736,849	15,375,049	14,986,643	
Delinquent Property Tax Revenue	5	1,000	1,000	2,575	
Penalties, Interest & Costs on Taxes	6	100,000	100,000	116,060	
Other County Taxes/TIF Tax Revenues	7	2,874,039	2,886,923	2,914,459	-0.70
Intergovernmental	8	8,272,047	9,875,977	9,744,338	
Licenses & Permits	9	86,850	87,767	148,048	
Charges for Service	10	1,045,430	1,102,933	1,003,226	
Use of Money & Property	11	619,725	742,790	1,054,775	
Miscellaneous	12	276,200	641,143	899,146	
Subtotal Revenues	13	29,012,140	30,813,582	30,869,270	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	4,519,000	5,108,869	4,944,110	
Proceeds of Fixed Asset Sales	16	8,000	8,000	44,520	
Total Revenues & Other Sources	17	33,539,140	35,930,451	35,857,900	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	13,515,775	13,370,570	12,121,047	5.60
Physical Health and Social Services	19	1,013,909	1,071,350	674,204	22.63
County Environment and Education	21	1,876,334	1,918,450	2,335,618	-10.37
Roads & Transportation	22	10,718,650	11,197,190	10,578,504	0.66
Government Services to Residents	23	1,317,714	1,202,218	1,094,291	9.73
Administration	24	4,371,348	4,132,936	3,632,381	9.70
Nonprogram Current	25	0	0	0	
Debt Service	26	603,700	604,500	604,850	-0.10
Capital Projects	27	363,931	3,655,500	2,871,472	-64.40
Subtotal Expenditures	28	33,781,361	37,152,714	33,912,367	
Other Financing Uses:					
Operating Transfers Out	29	4,519,000	5,108,869	4,944,110	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	38,300,361	42,261,583	38,856,477	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-4,761,221	-6,331,132	-2,998,577	
Beginning Fund Balance - July 1,	33	12,317,063	18,648,195	21,646,772	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,365,838	7,540,977	12,229,673	
Fund Balance - Committed	37	40,000	40,000	40,000	
Fund Balance - Assigned	38	743,036	749,036	860,536	
Fund Balance - Unassigned	39	2,406,968	3,987,050	5,517,986	
Total Ending Fund Balance - June 30,	40	7,555,842	12,317,063	18,648,195	

Proposed property taxation by type:	
Countywide Levies*:	13,533,722
Rural Only Levies*:	2,997,102
Special District Levies*:	0
TIF Tax Revenues:	75,000
Utility Replacement Excise Tax:	1,143,164

Proposed tax rates per $1,000 taxable valuation:	
Urban Areas:	6.28504
Rural Areas:	9.25968
Any special district tax rates not included.	

Explanation of any significant items in the budget or additional virtual meeting information:
General Levy is limited to a Max Levy Rate of $3.33111 per $1,000 of taxable value. This rate facilitates the levy in General Sup to support Marshall Co Communication Commission and Emergency Managements needs through the county-wide-levy, increase to Gen Liability, Work Comp and Health Ins.