

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
County Name: HENRY COUNTY County Number: 44

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: 06:00 PM Meeting Location: Henry County Courthouse 3rd Floor 100 E Washington St. Mt Pleasant, IA 52641

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)
 rdetrick@henrycountyiowa.us

County Telephone Number
 (319) 385-0756

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	11,808,438	11,160,119	10,392,426	6.60
Less: Uncollected Delinquent Taxes - Levy Year	2	700	0	0	
Less: Credits to Taxpayers	3	603,122	603,122	793,549	
Net Current Property Taxes	4	11,204,616	10,556,997	9,598,877	
Delinquent Property Tax Revenue	5	704	1,557	1,461	
Penalties, Interest & Costs on Taxes	6	53,300	53,300	63,806	
Other County Taxes/TIF Tax Revenues	7	1,324,802	1,322,138	1,392,130	-2.45
Intergovernmental	8	6,284,991	6,589,275	6,811,227	
Licenses & Permits	9	55,100	52,600	63,211	
Charges for Service	10	888,520	881,959	909,329	
Use of Money & Property	11	583,060	532,610	720,092	
Miscellaneous	12	247,157	263,367	328,199	
Subtotal Revenues	13	20,642,250	20,253,803	19,888,332	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,130,795	2,088,542	2,047,588	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	22,773,045	22,342,345	21,935,920	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	6,455,863	6,451,024	5,059,062	12.96
Physical Health and Social Services	19	1,817,210	1,758,583	1,385,114	14.54
County Environment and Education	21	1,472,179	1,315,384	1,164,138	12.45
Roads & Transportation	22	7,246,300	6,460,682	6,772,083	3.44
Government Services to Residents	23	981,040	962,015	861,330	6.72
Administration	24	2,809,856	2,663,356	2,672,625	2.54
Nonprogram Current	25	21,500	21,500	65,627	-42.76
Debt Service	26	642,823	640,624	801,471	-10.44
Capital Projects	27	1,109,830	1,039,830	251,603	110.02
Subtotal Expenditures	28	22,556,601	21,312,998	19,033,053	
Other Financing Uses:					
Operating Transfers Out	29	2,130,795	2,088,542	2,047,588	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	24,687,396	23,401,540	21,080,641	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
Beginning Fund Balance - July 1,	32	-1,914,351	-1,059,195	855,279	
Increase (Decrease) in Reserves (GAAP Budgeting)	33	8,926,917	9,986,112	9,130,833	
Fund Balance - Nonspendable	34	0	0	0	
Fund Balance - Restricted	35	0	0	0	
Fund Balance - Restricted	36	3,935,858	5,770,479	6,103,195	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	150,930	220,819	287,569	
Fund Balance - Unassigned	39	2,925,778	2,935,619	3,595,348	
Total Ending Fund Balance - June 30,	40	7,012,566	8,926,917	9,986,112	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	9,706,390				
Rural Only Levies*:	2,102,048	Urban Areas:		9.21218	
Special District Levies*:	0	Rural Areas:		13.16218	
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	114,321				

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

The County's property valuations are not high enough to permit continuance of current services and keep up with cost of living increases, which are of greater value to the county residence,

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