

Guided by Duty, Strengthened by Stewardship,  
Focused on the Future.

# Montgomery County

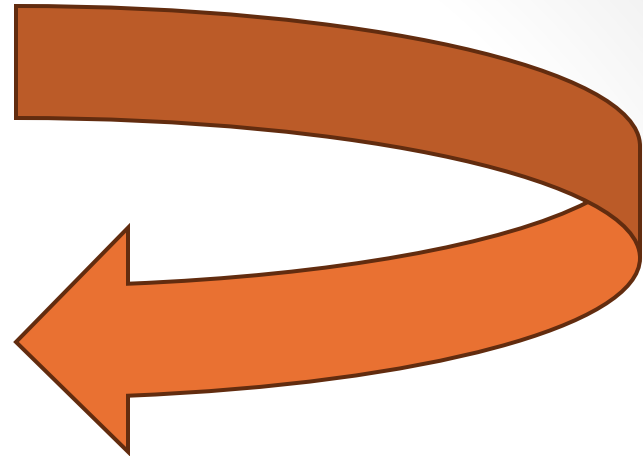
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*Fiscal Year 2027 Budget*



# Budget Basics/Levy Impact

2025 Valuations	2024 Valuations
Rural \$527,574,473	Rural \$501,860,797
Urban \$266,457,345	Urban \$245,369,984



Levy = Valuation x Rate

Levy is dollars generated by the tax

Valuation is tax base in which rate is applied, and over which levy is spread

Rate is amount of tax per \$1,000 of value the taxpayers owe

## Iowa Department of Revenue - Assessment Limitation Order - Percentage of Actual Value

Residential decreased to 44.5345% from (47.4316 %)

Agricultural decreased to 59.4401% from (73.8575 %)

Commercial & Industrial roll back 44.5345% from (47.4316 %) but does not exceed \$150,000

90.0000% to the value of each property unit that exceeds one hundred fifty thousand dollars (\$150,000).

Multi-residential decreased 44.5345% from (47.4316 %) but does not exceed \$150,000

90.0000% to the value of each property unit that exceeds one hundred fifty thousand dollars (\$150,000).

*Valuations is set by Assessor and Dept of Revenue*

*Rates are set by local governments to generate the desired levy*

*Roll backs are set by the Dept. of Revenue (view the full Order here: <https://revenue.iowa.gov/taxes/tax-guidance/property-tax/equalization-and-assessment-limitations>)*

- General Fund limit 3.50 (countywide)/\$1,000 – Taxable Growth exceeded- 6.26% reducing levy to 3.39806(countywide)/\$1000
- General Supplemental is limited to certain mandated services 3.20 (countywide)/\$1,000
  - FICA/IPERS of employees paid out of the general fund
  - Insurance
  - Emergency Management Agency
  - District Court Costs
  - Election Costs
- County Services (MHDS) fund has a per capita limit
  - No levy -Funding for mental health shifting from counties to the state effective FY22-23
- Debt Services Levy (county wide) *increased from \$1.39112/\$1,000 to \$1.48077/1000 due to unspent debt proceeds previously used to pay the debt in prior fiscal year.*
  - Law Enforcement Obligation Due = \$365,000
  - Emergency Services Communications Obligation Due = \$645,000
  - Courthouse Tuckpointing Obligation Due = \$95,000
- Rural Services Basic limit is \$3.95 (rural only)/\$1,000 taxable value- Taxable Growth exceeded 5.12% reducing levy to 3.87255 (countywide)/\$1000
- Rural Supplemental is limited to mandated services (rural only) .35/\$1,000 (*2<sup>nd</sup> year reduction from FY26 .55/1000*)
  - FICA/IPERS/Insurance of employees paid out of the rural services supp fund
    - Secondary Roads, Sheriff

# Levy Rate Summary

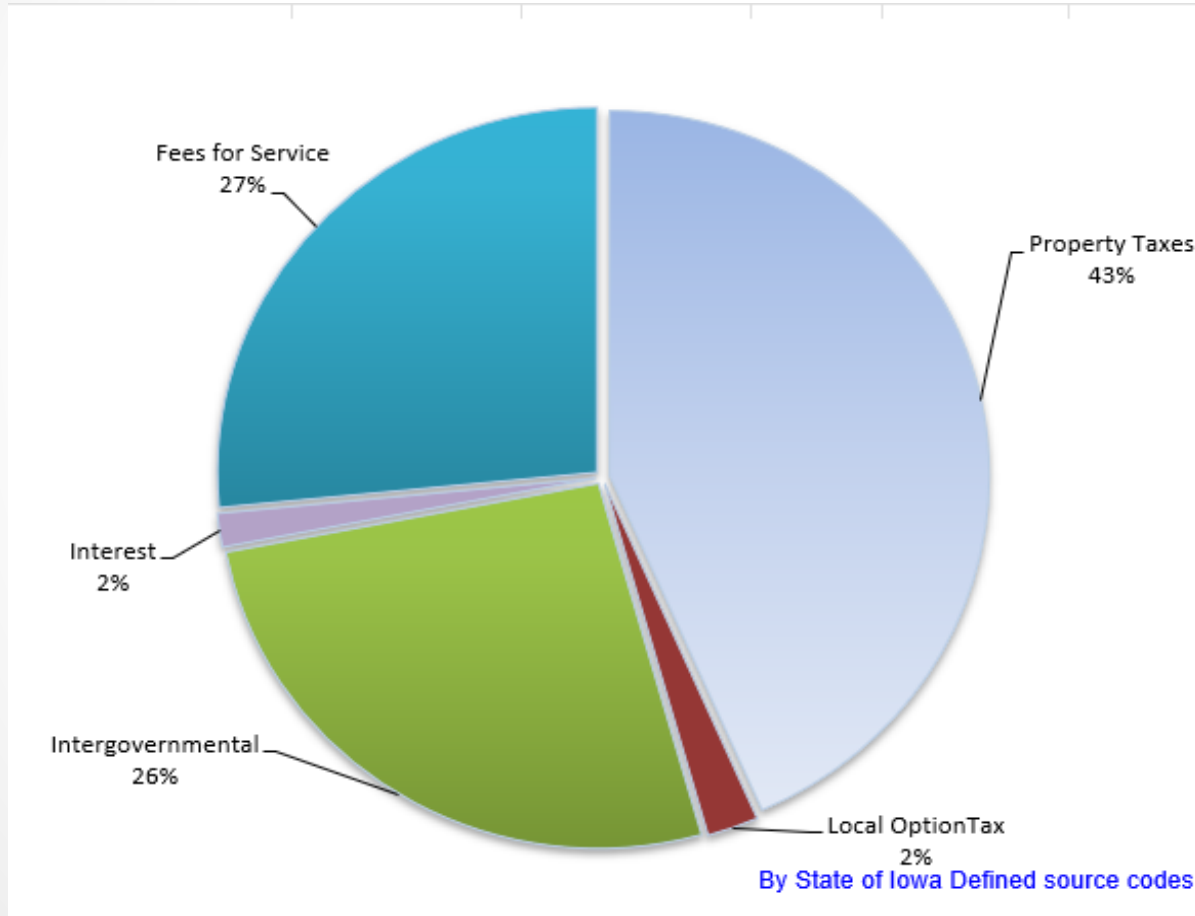
FY26/27 Budget based on 2025 Valuations

Year Vals	GENERAL BASIC (3.50 Max)	GENERAL SUPP	DEBT	MH Given by State	Urban Area Total	RURAL SERV BASIC (3.95 Max)	RURAL SERV SUPP	Rural Area Total
2002	3.50000	1.80371	0.00000	0.70668	6.01039	3.95000	0.69960	10.65999
2003	4.48000	1.97407	0.00000	0.75041	7.20448	3.95000	0.80561	11.96009
2004	4.10000	2.10000	0.00000	0.75041	6.95041	3.95000	0.95000	11.85041
2005	3.50000	2.50000	0.03041	0.67982	6.71023	3.95000	0.95000	11.61023
2006	3.50000	2.10000	0.02522	0.65952	6.28474	3.95000	0.95000	11.18474
2007	3.50000	1.90000	0.01674	0.73716	6.15390	3.95000	0.85000	10.95390
2008	3.50000	2.42000	0.02350	0.84751	6.79101	3.95000	1.09000	11.83101
2009	3.50000	2.38000	0.02200	0.80953	6.71153	3.95000	0.95500	11.61653
2010	3.50000	2.30000	0.81969	0.75864	7.37833	3.95000	0.95498	12.28331
2011	3.50000	2.18961	0.79520	0.72222	7.20703	3.95000	0.88898	12.04601
2012	3.50000	2.18961	0.76376	0.69668	7.15005	3.95000	0.88898	11.98903
2013	3.50000	2.32660	0.73380	0.66576	7.22616	3.95000	0.88898	12.06514
2014	3.50000	2.32660	0.72949	0.61362	7.16971	3.95000	0.88898	12.00869
2015	3.50000	2.32660	0.68072	0.40521	6.91253	3.95000	0.55000	11.41253
2016	3.50000	2.45000	0.65165	0.38602	6.98767	3.95000	0.28000	11.21767
2017	3.50000	2.45000	1.81060	0.35914	8.11974	3.95000	0.28000	12.34974
2018	3.50000	2.45000	2.01061	0.40827	8.36888	3.95000	0.82000	13.13888
2019	3.50000	2.58000	2.05889	0.41490	8.55379	3.95000	0.89000	13.39379
2020	3.50000	2.56000	1.75275	0.33840	8.15115	3.95000	0.75000	12.85115
2021	3.50000	2.56000	1.65426	0.00000	7.71426	3.95000	0.50000	12.16426
2022	3.50000	2.99000	1.66287	0.00000	8.15287	3.95000	0.70000	12.80287
2023	3.39806	3.20000	1.57741	0.00000	8.17547	3.83495	0.73000	12.74042
2024	3.50000	3.20000	1.39112	0.00000	8.09112	3.95000	0.55000	12.59112
2025	3.39806	3.20000	1.48077	0.00000	8.07883	3.87255	0.35000	12.30138

<b>Revenue Type</b>	<b>Short Description</b>
Property Taxes	Taxes levied against property
Local Options Sales Tax	80% Secondary Roads, 10% Public Safety, 5% Mont Co Ag Society, 5% County Bldgs Infrastructure
Intergovernmental	State tax credits, Joint Communications, State & Federal Revenue
Fees for Services	Recording, MV & DL fees, Concealed weapon permits, zoning, alcohol & tobacco, Environmental Health
Interest	Interest on investments and bank accounts

Property Taxes	43.42%	8,490,656
Local OptionTax	2.19%	429,062
Intergovernmental	26.36%	5,154,780
Interest	1.48%	289,815
Fees for Service	26.54%	5,189,116
	<b>100.00%</b>	<b>19,553,429</b>

## Estimated Revenue for Fiscal Year 2027



# Expenditures by Department

	FY26/27	FY25/26	% change
Board of Supervisors	273,915	308,165	-11%
Auditor	497,309	499,702	0%
Treasurer	426,908	461,242	-7%
Attorney	339,761	313,159	8%
Sheriff	2,525,365	2,413,015	5%
Clerk of Court	7,500	17,000	-56%
Recorder	228,619	212,690	7%
Engineer	11,603,950	13,733,900	-16%
Veterans Affairs	68,712	67,455	2%
Conservation	504,740	361,840	39%
Public Health/Gen Asst.	333,101	375,860	-11%
Weed Comm.	1,880	1,880	0%
Human Services	40,400	54,950	-26%
Medical Examiner	49,500	47,500	4%
District Court	183,281	112,146	63%
Sanitarian	23,240	23,240	0%
E911	163,495	160,906	2%
Courthouse	269,947	216,064	25%
Data Processing	259,509	215,350	21%
Joint Comm	757,450	675,900	12%
Subst. Abuse	1,500	1,500	0%
Emergency Mng	1,018,280	1,014,960	0%
Zoning	15,715	15,073	4%
Roads	236,547	306,852	-23%
Non-Dept.	3,037,591	4,129,533	-26%

# FY2027 Expense totals by Service Area

<b>Service Area</b>	<b>Percent</b>	<b>Total</b>
Public Safety/Legal Services (1)	21.32%	4,866,637
Health/Social Services (3)	2.33%	531,780
Co Environ/Education (6)	2.80%	639,840
Roads & Transportation (7)	26.88%	6,136,804
Governmental Services (8)	3.18%	725,170
Administration (9)	8.32%	1,900,214
Debt Service (10)	5.18%	1,182,302
Capital Projects (10)	24.97%	5,700,000
Transfer to Secondary Roads & other Cap Prj. (10)	5.02%	1,145,000
	100.00%	22,827,747

## **Service Area 1**

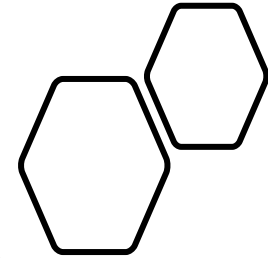
**FY27 Budget: \$4,866,637**

**Prior Year Budget (FY26): \$4,688,341**

**Change: +3.80%**

### **Insights:**

- This is one of the largest service areas.
- Moderate growth suggests stable or slightly expanding operations.
- Several programs show minimal increases, however, Program 15 – (Juvenile Detention) shows substantial percentage growth from prior year use.



## Key Takeaways

- The overall county/service system budget shrank by ~**8.3%**.

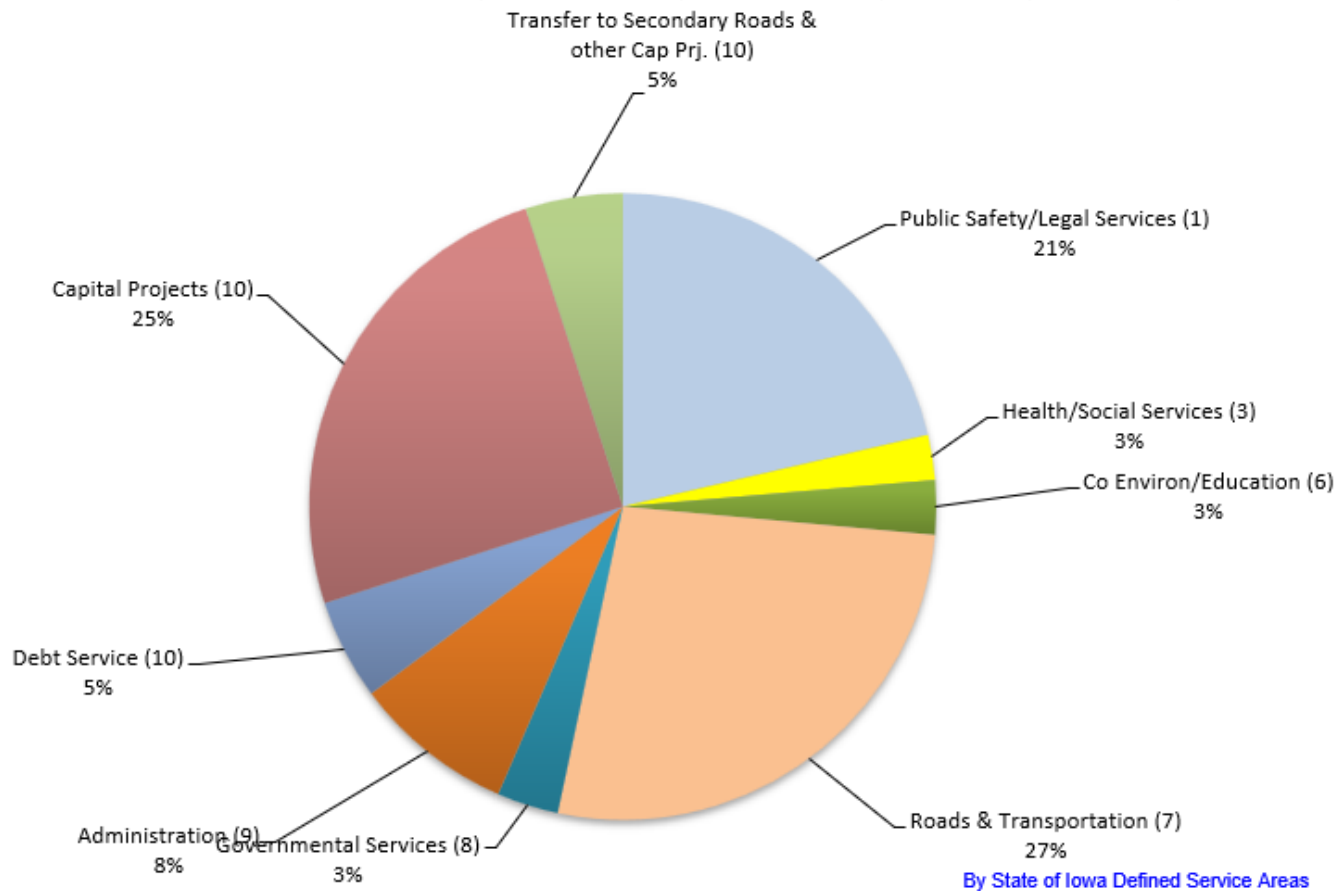
- **Largest increases:**

- Service Area 6 (+29.9%)
- New Equipment for Conservation
- Service Area 9 (+9.45%)
- New Software & other misc. projects

- **Largest decreases:**

- Service Area 10 (-23.3%)
- Service Area 3 (-4.6%)
- Service Area 8 (-4.35%)

# Projected Expenses FY27



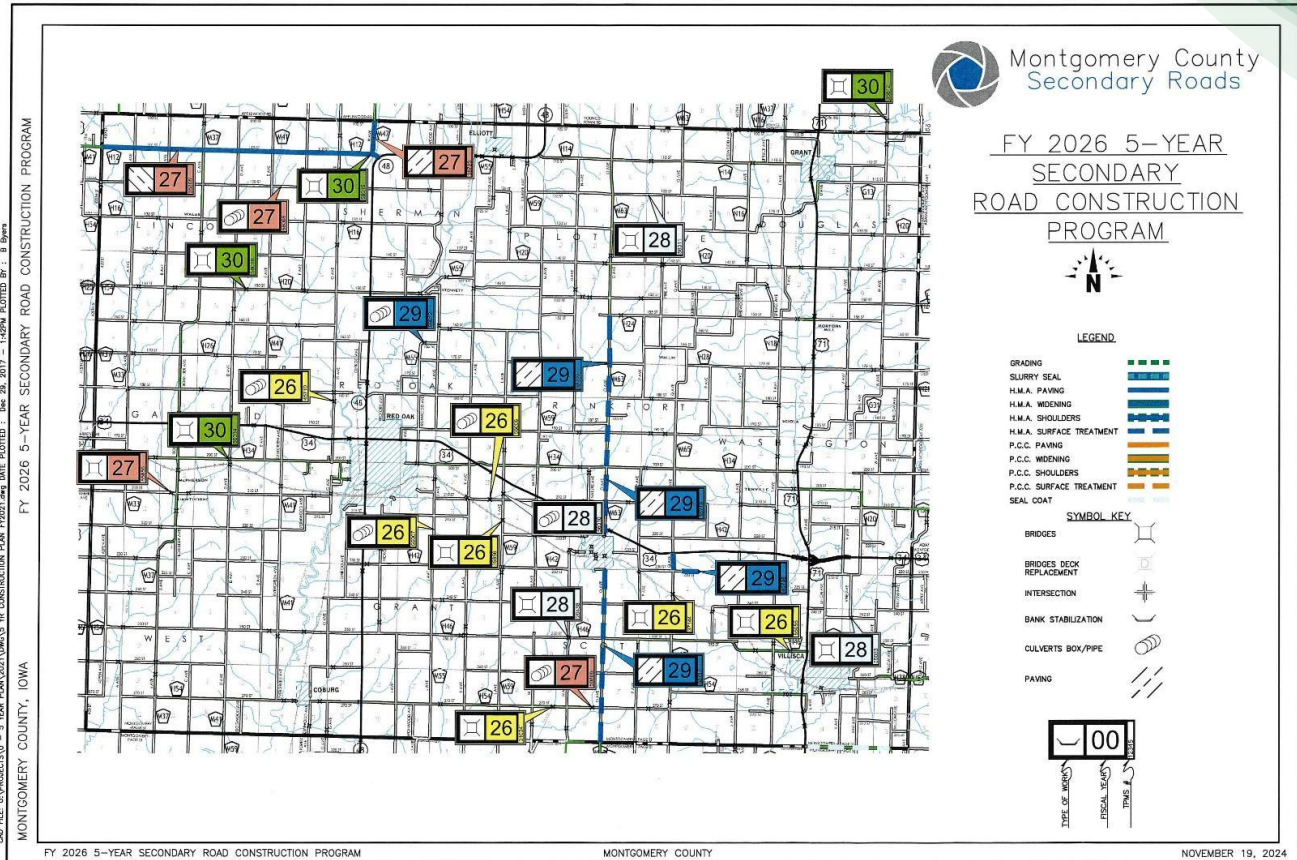
# Major Projects 2016-Present

- New roof for Courthouse
- Installation of HVAC system for Courthouse and outdoor Fencing
- Replaced multiple doors and windows for Courthouse
- Purchased generator for Courthouse (80% grant funded)
- New Emergency Management Building
- Installation of HVAC system for Highland Annex Building
- New roof for Highland Annex Building
- Interior upgrades for Highland Annex Building
- Emergency Services Communication Tower Project
- Courthouse Attic Insulation
- H34 widening and repave of M37 (Boxelder)
- Chicken Ranch Bridge, several panel bridge widenings. Grant Bridge FY 18
- 210<sup>th</sup> Street Bridge (Flying A) and WA804
- 230<sup>th</sup> Street Bridge
- Fifteen new full hookup campsites at Hacklebarney were completed and opened spring of 2018
- H34 Widening Phase I from US34 to Nature and Phase II Q Avenue to US71
- M63 North Pavement replacement
- Gardner Ranch Bridge Replacement
- Box culvert on Boxelder Road and T Avenue
- Digitized historical real estate transfer books and vital records
- Upgrade security network structure at the LEC

# Major Projects 2016-Present cont.

- Upgrade network switches, access points & firewall to Meraki brand
- Upgrade virtual server and storage environment
- FMTC fiber upgrade to connect all county buildings with upgraded internet
- Renovation of roofs on the secondary office/shop, 2 sheds and the truck barn
- Clock Tower restoration
- 250<sup>th</sup> Street Bridge
- 100% Brick Tuckpointing to the Courthouse
- Conservation Remodel
- Restoration continues from the May 2024 Tornado that resulted in 100% loss to the Villisca Radio Tower and severe damages to Hacklebarney Park
- L Avenue Bridge and Q Avenue Bridge to be replaced and paid by Railroad Funds thru the County
- G Avenue pipe culvert replacement with \$58k reimbursement from Hungry Canyons
- 270<sup>th</sup> Street Bridge replacement (federal funds)
- 250<sup>th</sup> Street west of Villisca (federal funds)
- 210<sup>th</sup> Street west of L Avenue (low water crossing)
- J Avenue (FEMA)
- Elevator Modernization

# From Blueprint to Reality The 5-Year Plan Begins



# Key Highlights

2.47% health insurance increase after switching to IGHCP BC/BS in 2023

- Added County paid LTD and \$50k Life Insurance

The Montgomery County 2024 Comprehensive Plan continues to work hard completing road and bridge projects

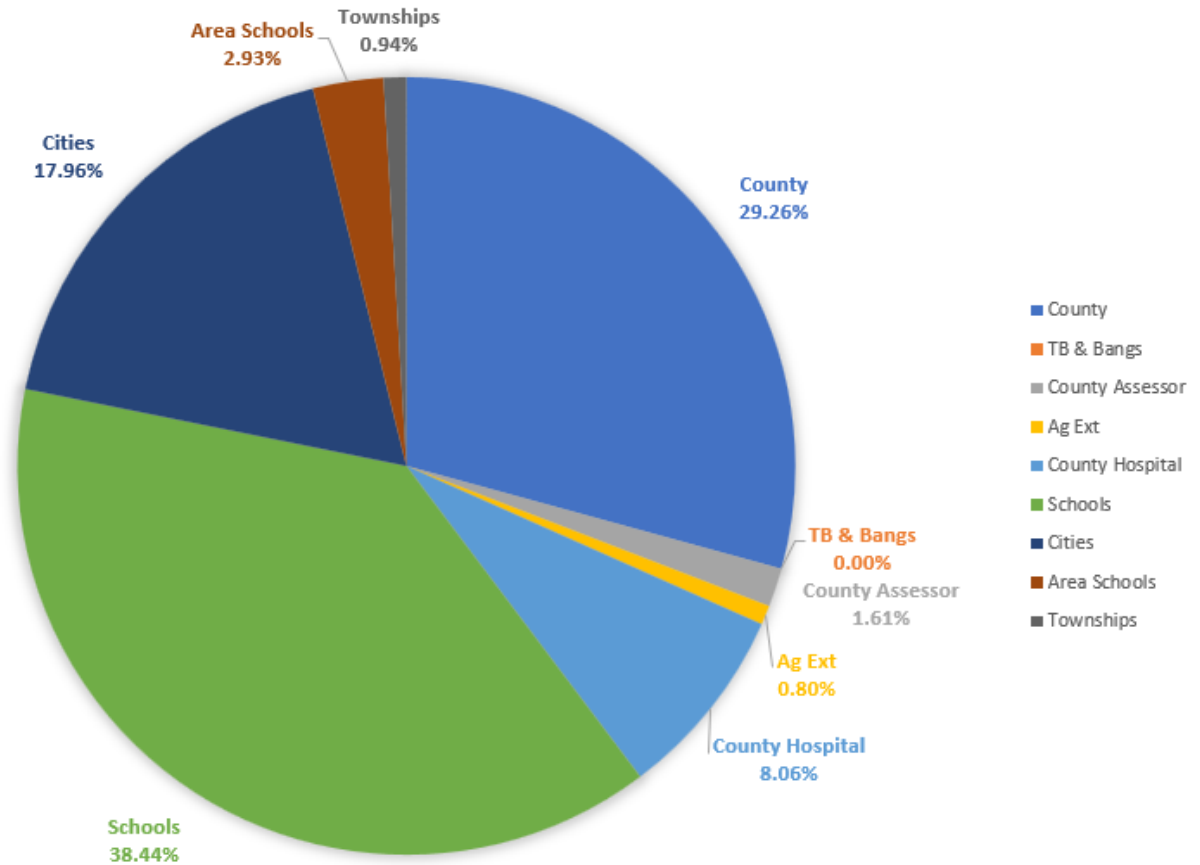
3.75% wage increases

Rural Supplemental levy reduced .55/1000 to .35/1000

\$30,000 contribution to Economic Development

9th year commitment from the Rural Service Basic Funds to the Flood & Erosions Fund

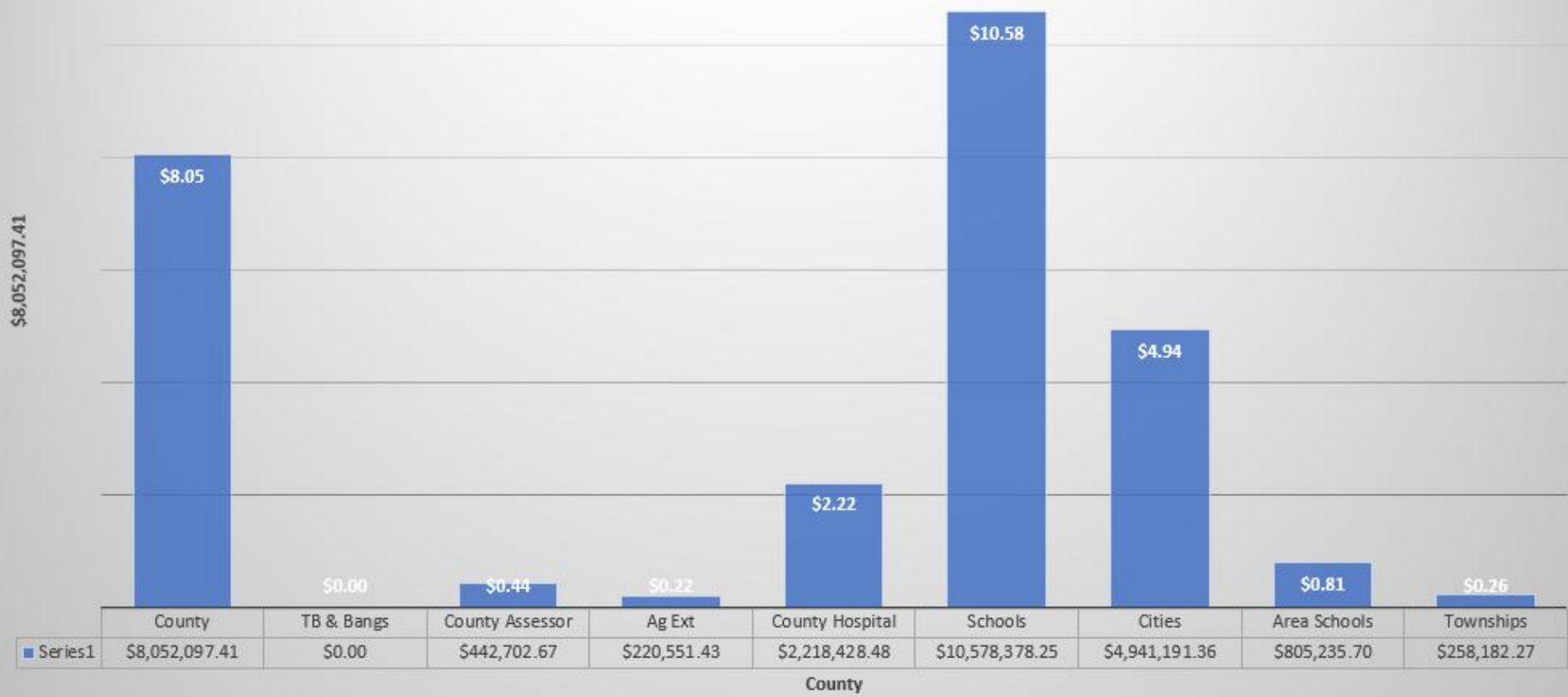
# Breakdown of Taxes Payable 2025-2026



## Local budget requirements

IA Code Ch.24

*In accordance with Iowa law, property tax revenues must serve public purposes, helping counties deliver critical services and infrastructure that enhance quality of life.*



Breakdown of Taxes Payable 2025-2026 continued

*Thank you for your time and interest in our county's financial future.*

*We welcome your questions and feedback.*

[www.montgomerycountya.gov](http://www.montgomerycountya.gov)

Jill Ozuna - Auditor

## Looking Ahead

This FY26 budget reflects our ongoing commitment to responsible stewardship, strategic investment, and transparent governance. Together, we're building a stronger, more resilient community.

