

Madison County Budget

Board of Supervisors' Public Hearing

FYE2027 Proposed Budget

21 April 2026 6:00 p.m.

Boardroom – Lower-Level Madison County Annex

Madison County Budget FYE2027 Snapshot

TOTAL DOLLARS

- Total Revenue \$ 23,241,020
- Total Expenditures \$ 25,867,694

PROPERTY TAX LEVIES

- Countywide Levy
 - \$ 4.69866/\$1000 valuation
 - \$ 5,814,721 property taxes levied
- Rural Levy
 - \$ 3.53364/\$1000 valuation
 - \$ 3,053,503 property taxes levied
- Total Property Taxes Levied \$ 8,868,224

Madison County Budget Considerations...

BASED ON 2024 VALUATIONS

Countywide **1,196,364,926**

Tax Dollars FY26 Levy *\$ 5,736,797*

Rural **836,128,560**

Tax Dollars FY26 Levy *\$ 2,984,126*

Total Tax Dollars FY26 Levies \$ 9,015,510*

BASED ON 2025 VALUATIONS

Countywide **1,232,955,657**

Tax Dollars FY27 Levy *\$ 5,521,731*

Rural **864,123,904**

Tax Dollars FY27 Levy *\$ 3,053,503*

Total Tax Dollars FY27 Levies \$ 8,868,224*

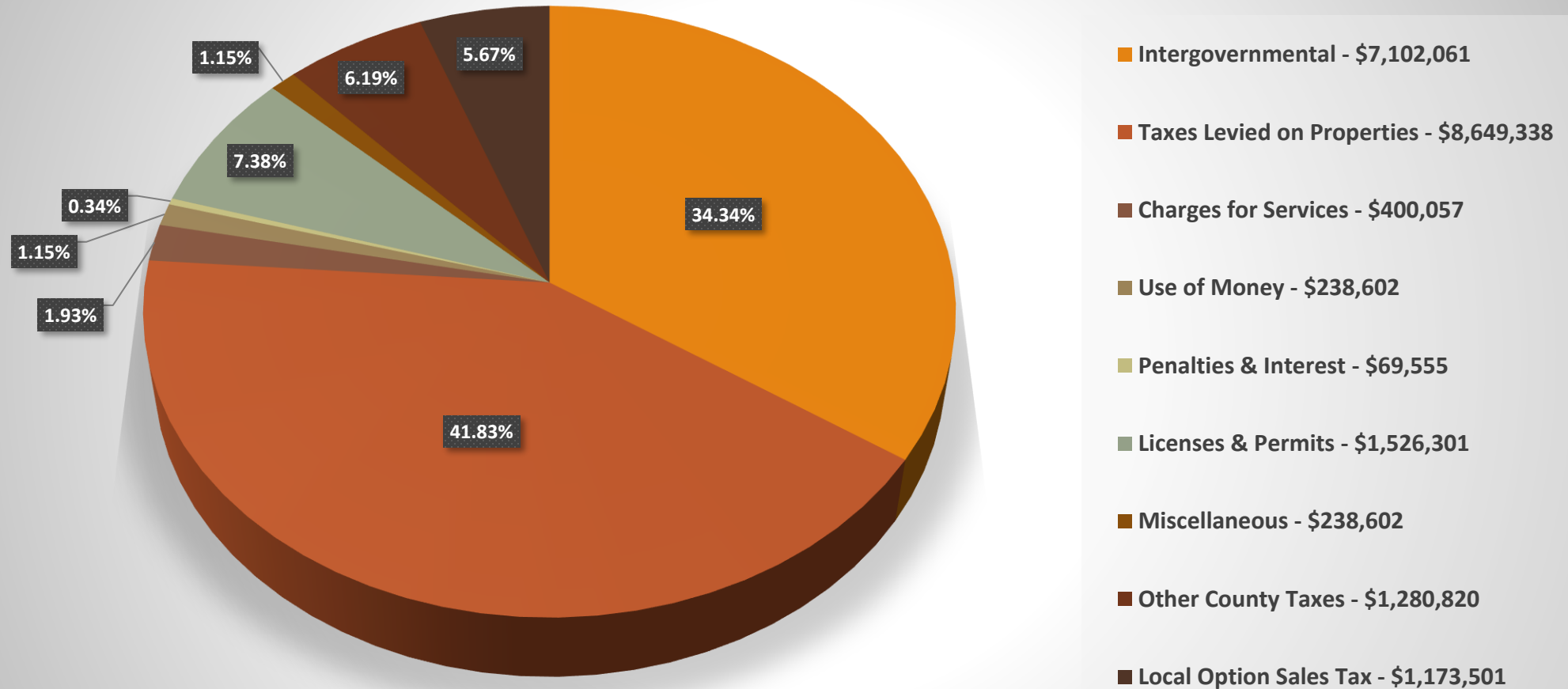
*Totals include Debt Service Dollars

Madison County Budget Considerations

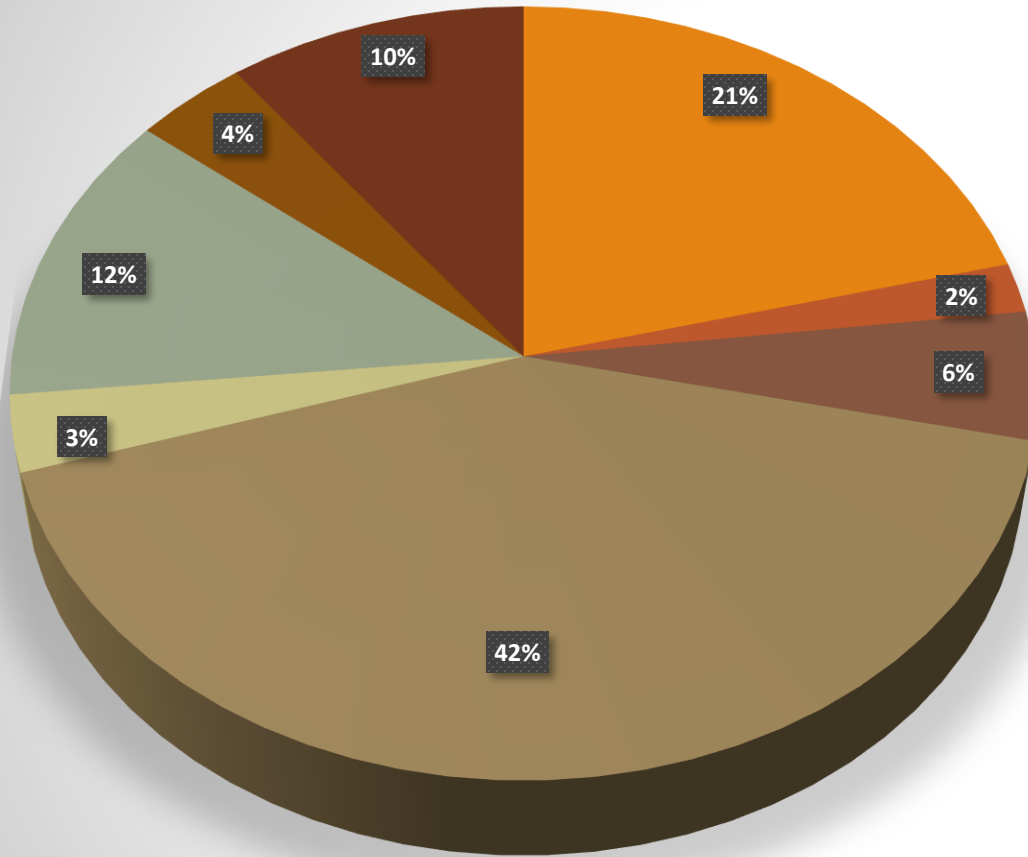
Debt Service Schedule

DOME PROJECT		ANNEX PURCHASE		E911 RADIO PROJECT		CONSTRUCTION PROJECTS	
➤ Debt Service Balance	\$ 91,800	➤ Debt Service Balance	\$ 125,880	➤ Debt Service Balance	\$ 264,086	➤ Debt Service Balance	\$ 4,531,145
➤ Principal	\$ 90,000	➤ Principal	\$ 120,000	➤ Principal	\$ 260,825	➤ Principal	\$ 4,210,000
➤ Interest	\$ 1,800	➤ Interest	\$ 980	➤ Interest	\$ 3,261	➤ Interest	\$ 321,145
➤ 1 Year Remaining		➤ 1 Year Remaining		➤ 1 Year Remaining		➤ 09 Years Remaining	
➤ Paid with L.O.S.T Revenue		➤ Paid with Debt Service Levy		➤ Paid with Debt Service Levy		➤ Paid with TIF Revenue	

FYE2027 Revenue



FYE2027 Expenditures



- Public Safety & Legal Services - \$4,854,719
- Physical Health & Social Services - \$477,968
- County Environmental & Education - 1,234,721
- Roads & Transportation - \$9,634,695
- Govt. Services to Residents - \$737,129
- Administration - \$2,841,308
- Debt Service - \$903,907
- Capital Projects - \$2,386,448

Madison County Budget Considerations

- Property Valuation Rollbacks

- Residential 44.5345 %
- Agricultural 59.4401 %
- Commercial, Industrial, Railroads 90.0000 %

- Taxable Valuations Increased:

- General \$36,590,731
- Rural \$27,995,344

- Tax Increment Financing (TIF)

- \$97,549,220 in valuations

- Ending Fund Balances - Projected FYE2027

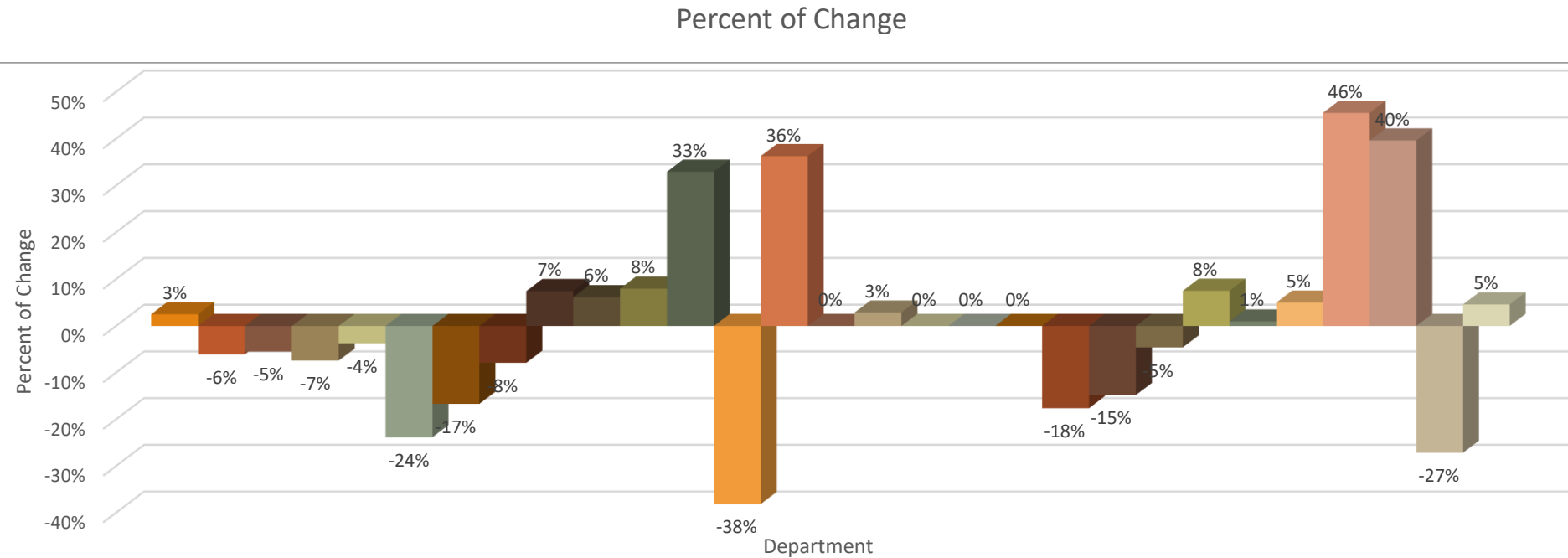
- General – 21.46%
- General Supplemental – 21.83%
- Rural – 22.18%

Madison County Department Budgets

Department	%of Change	FY26	FY27
Board of Supervisors	3%	\$ 299,994.00	\$ 307,521.00
Auditor	-6%	\$ 553,191.00	\$ 519,746.00
Treasurer	-5%	\$ 577,006.00	\$ 545,378.00
Attorney	-7%	\$ 761,182.00	\$ 704,731.00
Sheriff	-4%	\$ 2,441,225.00	\$ 2,350,604.00
Recorder	-24%	\$ 314,121.00	\$ 239,353.00
Economic Development	-17%	\$ 75,914.00	\$ 63,250.00
Engineer	-8%	\$ 12,796,609.00	\$ 11,788,455.00
Veterans Affairs	7%	\$ 96,531.00	\$ 103,724.00
Conservation	6%	\$ 671,997.00	\$ 713,267.00
Environmental Health	8%	\$ 168,684.00	\$ 182,176.00
Weed	33%	\$ 63,789.00	\$ 84,810.00
Social Services	-38%	\$ 15,961.00	\$ 9,875.00
Medical Examiner	36%	\$ 54,300.00	\$ 74,000.00

Department	%of Change	FY26	FY27
Libraries	0%	\$ 146,492.00	\$ 146,492.00
Ambulance	3%	\$ 1,445,111.00	\$ 1,486,583.00
County Fair	0%	\$ 25,000.00	\$ 25,000.00
Services for the Elderly	0%	\$ 115,000.00	\$ 115,000.00
Matura	0%	\$ 12,951.00	\$ 12,951.00
Building & Grounds	-18%	\$ 579,272.00	\$ 477,263.00
Information Technologies	-15%	\$ 444,455.00	\$ 378,707.00
Zoning	-5%	\$ 202,195.00	\$ 192,914.00
Townships	8%	\$ 4,320.00	\$ 4,645.00
Audit, Dues, Tax Allocations	1%	\$ 180,475.00	\$ 182,200.00
Risk Management	5%	\$ 574,935.00	\$ 603,622.00
Emergency Management	46%	\$ 106,292.00	\$ 154,676.00
Capital Project	40%	\$ 167,471.00	\$ 233,838.00
Human Resources	-27%	\$ 150,983.00	\$ 110,002.00
Nondepartmental	5%	\$ 3,689,070.00	\$ 3,858,897.00

Madison County Department Budgets



- Board of Supervisors
- Auditor
- Treasurer
- Attorney
- Sheriff
- Recorder
- Economic Development
- Engineer
- Veterans Affairs
- Conservation
- Environmental Health
- Weed
- Social Services
- Medical Examiner
- Libraries
- Ambulance
- County Fair
- Services for the Elderly
- Matura
- Building & Grounds
- Information Technologies
- Zoning
- Townships
- Audit, Dues, Tax Allocations
- Risk Management
- Emergency Management
- Capital Project
- Human Resources
- Nondepartmental

Madison County Department Budgets

Elected Official Salary Considerations*

	<u>Compensation Board Recommendations</u>	<u>Proposed in Budget</u>
Supervisors	0% per request of Supervisors	0%
Auditor	3%	0%
Treasurer	5%	0%
Recorder	5%	0%
Attorney	13% commensurate with Sheriff	0%
Sheriff	23% for compliance with Back the Blue	12.5%

* Please note that based on final numbers, the employee's premium went up 23% for 1500 PPO & 26% for the High-Deductible Plan

Madison County picked up 9%.

Madison County Budget

**Electronic copies of this presentation and
the proposed FYE2027 budget are available by request.**

Heather Stancil, Chair, Madison County Board of Supervisors

515.493.1278

hstancil@madisoncounty.iowa.gov

Diane Fitch, Madison County Board of Supervisors

515.705.0377

dfitch@madisoncounty.iowa.gov

Jessica Hobbs, Madison County Board of Supervisors

515.705.0378

jhobbs@madisoncounty.iowa.gov

Michele Brant, Madison County Auditor

515.462.3914

mbrant@madisoncounty.iowa.gov