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PUBLIC NOTICE PUBLIC NOTICE PUBLIC NOTICE PUBLIC NOTICE PUBLIC NOTICE

CITY NAME: NOTICE OF PUBLIC HEARING - CITY OF COLUMBUS CITY - PROPOSED PROPERTY TAX LEVY **CITY #:** 58-554
COLUMBUS CITY Fiscal Year July 1, 2026 - June 30, 2027

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:
Meeting Date: 4/6/2026 **Meeting Time:** 06:00 PM **Meeting Location:** City Hall

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 City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
none

City Telephone Number
(319) 728-2412

Iowa Department of Management	Current Year Certified Property Tax 2025 - 2026	Budget Year Effective Property Tax 2026 - 2027	Budget Year Proposed Property Tax 2026 - 2027
Taxable Valuations for Non-Debt Service	6,822,822	7,414,521	7,414,521
Consolidated General Fund	51,480	51,480	49,811
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	0	0	2,956
Support of Local Emergency Mgmt. Comm.	0	0	0
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	0	0	0
Other Employee Benefits	0	0	0
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	6,822,822	7,414,521	7,414,521
Debt Service	0	0	0
CITY REGULAR TOTAL PROPERTY TAX	51,480	51,480	52,767
CITY REGULAR TAX RATE	7.54532	6.94313	7.11673
Taxable Value for City Ag Land	19,071	16,791	16,791
Ag Land	58	58	51
CITY AG LAND TAX RATE	3.00375	3.45423	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Residential	358	349	-2.51
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Commercial	1,555	1,628	4.69

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 through \$150,000 of actual/assessed valuation.

Reasons for tax increase if proposed exceeds the current:
Insurance premiums, utilities, and employment rates.

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NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027

County Name: LOUISA COUNTY County Number: 58

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

Meeting Date: 4/14/2026 **Meeting Time:** 08:45 AM **Meeting Location:** Louisa County Annex-Board of Supervisors Room, 503 Franklin St, Wapello, IA 52653
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.louisacountyia.gov

County Telephone Number
(319) 523-3371

	Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property	1 7,735,189	7,571,678	7,439,390	1.97
Less: Uncollected Delinquent Taxes - Levy Year	2 0	26,000	61,763	
Less: Credits to Taxpayers	3 330,000	290,311	344,189	
Net Current Property Taxes	4 7,405,189	7,255,367	7,033,438	
Delinquent Property Tax Revenue	5 0	0	1,740	
Penalties, Interest & Costs on Taxes	6 0	0	39,682	
Other County Taxes/TIF Tax Revenues	7 1,145,301	1,227,232	1,206,401	-2.57
Intergovernmental	8 4,450,368	4,511,582	4,512,315	
Licenses & Permits	9 76,050	59,550	67,673	
Charges for Service	10 516,139	532,055	536,052	
Use of Money & Property	11 385,662	255,043	464,581	
Miscellaneous	12 159,924	274,786	312,715	
Subtotal Revenues	13 14,138,633	14,115,615	14,174,597	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0	0	0	
Operating Transfers In	15 1,992,300	2,034,144	1,853,713	
Proceeds of Fixed Asset Sales	16 200	0	8,926	
Total Revenues & Other Sources	17 16,131,133	16,149,759	16,037,236	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18 4,931,032	4,965,804	4,205,916	8.28
Physical Health and Social Services	19 940,691	953,696	828,677	6.54
County Environment and Education	21 880,070	833,582	788,468	5.65
Roads & Transportation	22 5,143,700	5,230,700	4,329,074	9.00
Government Services to Residents	23 455,769	425,168	387,309	8.48
Administration	24 1,581,712	1,508,438	1,450,684	4.42
Nonprogram Current	25 0	0	31,933	
Debt Service	26 0	0	0	
Capital Projects	27 329,113	301,600	170,620	38.89
Subtotal Expenditures	28 14,262,087	14,218,988	12,192,681	
Other Financing Uses:				
Operating Transfers Out	29 1,992,300	2,034,144	1,853,713	
Refunded Debt/Payments to Escrow	30 0	0	0	
Total Expenditures & Other Uses	31 16,254,387	16,253,132	14,046,394	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -123,254	-103,373	1,990,842	
Beginning Fund Balance - July 1,	33 7,572,839	7,676,212	5,685,370	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	
Fund Balance - Nonspendable	35 0	0	0	
Fund Balance - Restricted	36 0	0	0	
Fund Balance - Committed	37 0	0	0	
Fund Balance - Assigned	38 0	0	0	
Fund Balance - Unassigned	39 7,449,585	7,572,839	7,676,212	
Total Ending Fund Balance - June 30,	40 7,449,585	7,572,839	7,676,212	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	Urban Areas:
5,974,750	7.80129
Rural Only Levies*:	Rural Areas:
1,760,439	10.74326
Special District Levies*:	Any special district tax rates not included.
0	
TIF Tax Revenues:	
0	
Utility Replacement Excise Tax:	

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