

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
 County Name: WASHINGTON COUNTY County Number: 92

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

Meeting Date: 4/29/2025 Meeting Time: 09:00 AM Meeting Location: Board of Supervisors, 2175 Lexington Blvd Bldg 3, Washington

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)
washingtoncounty.iowa.gov

County Telephone Number
 (319) 653-7715

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	16,236,485	15,816,897	13,858,481	8.24
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	295	
Less: Credits to Taxpayers	3	443,500	496,604	446,497	
Net Current Property Taxes	4	15,792,985	15,320,293	13,411,689	
Delinquent Property Tax Revenue	5	1,810	18,612	3,054	
Penalties, Interest & Costs on Taxes	6	55,000	55,000	55,249	
Other County Taxes/TIF Tax Revenues	7	2,575,692	2,616,016	2,800,880	-4.10
Intergovernmental	8	7,612,114	8,365,841	7,800,792	
Licenses & Permits	9	87,850	87,850	132,591	
Charges for Service	10	2,235,236	2,354,206	1,906,491	
Use of Money & Property	11	630,008	849,823	969,437	
Miscellaneous	12	1,624,600	1,894,130	1,981,642	
Subtotal Revenues	13	30,615,295	31,561,771	29,061,825	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	3,760	2,385,158	
Operating Transfers In	15	3,402,020	3,344,925	2,761,424	
Proceeds of Fixed Asset Sales	16	7,500	94,538	0	
Total Revenues & Other Sources	17	34,024,815	35,004,994	34,208,407	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	12,264,501	11,889,021	10,488,524	8.14
Physical Health and Social Services	19	2,694,953	2,488,572	2,363,286	6.79
County Environment and Education	21	1,459,258	1,388,851	1,353,125	3.85
Roads & Transportation	22	8,591,307	10,907,347	8,119,566	2.86
Government Services to Residents	23	1,271,597	1,154,464	969,630	14.52
Administration	24	3,510,073	3,126,811	2,839,939	11.17
Nonprogram Current	25	6,000	4,500	4,060	21.57
Debt Service	26	3,302,850	3,304,597	2,655,800	11.52
Capital Projects	27	2,298,555	4,755,564	1,607,107	19.59
Subtotal Expenditures	28	35,399,094	39,019,727	30,401,037	
Other Financing Uses:					
Operating Transfers Out	29	3,402,020	3,344,925	2,761,424	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	38,801,114	42,364,652	33,162,461	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-4,776,299	-7,359,658	1,045,946	
Beginning Fund Balance - July 1,	33	7,853,670	15,213,328	14,167,382	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	2,496,015	5,897,148	13,016,139	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	238,250	10,250	357,250	
Fund Balance - Unassigned	39	343,106	1,946,272	1,839,939	
Total Ending Fund Balance - June 30,	40	3,077,371	7,853,670	15,213,328	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	14,466,437	Urban Areas: 9.35299 Rural Areas: 11.24909			
Rural Only Levies*:	1,770,048				
Special District Levies*:	0				
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	280,312				

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

General Basic Fund levy exceeds \$3.50 due to unusual need for additional moneys to permit continuance of programs which provide substantial benefit to county residents. Reduced Rural Services Basic levy due to revenues from Local Option Sales & Services Tax. Reduced General Basic levy due to revenues from Gambling Tax. Debt retirement payments for County Correctional Facility. Debt retirement receipts/payments for County Hospital GO Bonds. Debt retirement payments for Communication Equipment GO Bonds. Debt retirement payments for County Purpose GO Bonds. County facilities building/renovation projects.