

**NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET**

Board of Supervisors of WASHINGTON COUNTY  
Fiscal Year July 1, 2025 - June 30, 2026

The Board of Supervisors of WASHINGTON COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026

**Meeting Date/Time:** 9/9/2025 09:00 AM

**Contact:** Michelle Hyman

**Phone:** (319) 653-7715

**Meeting Location:** Board of Supervisors, 2175 Lexington Blvd, Washington

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	16,236,485	0	16,236,485
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	443,500	0	443,500
<b>Net Current Property Tax</b>	4	15,792,985	0	15,792,985
Delinquent Property Tax Revenue	5	1,810	0	1,810
Penalties, Interest & Costs on Taxes	6	55,000	0	55,000
Other County Taxes/TIF Tax Revenues	7	2,575,692	0	2,575,692
Intergovernmental	8	7,612,114	103,790	7,715,904
Licenses & Permits	9	87,850	0	87,850
Charges for Service	10	2,235,236	0	2,235,236
Use of Money & Property	11	630,008	0	630,008
Miscellaneous	12	1,624,600	0	1,624,600
Subtotal Revenue	13	30,615,295	103,790	30,719,085
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	3,402,020	0	3,402,020
Proceeds of Fixed Asset Sales	16	7,500	0	7,500
Total Revenues & Other Sources	17	34,024,815	103,790	34,128,605
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	12,264,501	103,790	12,368,291
Physical Health and Social Services	19	2,694,953	0	2,694,953
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,459,258	0	1,459,258
Roads & Transportation	22	8,591,307	0	8,591,307
Government Services to Residents	23	1,271,597	0	1,271,597
Administration	24	3,510,073	43,333	3,553,406
Nonprogram Current	25	6,000	0	6,000
Debt Service	26	3,302,850	0	3,302,850
Capital Projects	27	2,298,555	413,122	2,711,677
Subtotal Expenditures	28	35,399,094	560,245	35,959,339
Other Financing Uses:				
Operating Transfers Out	29	3,402,020	0	3,402,020
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	38,801,114	560,245	39,361,359
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-4,776,299	-456,455	-5,232,754
Beginning Fund Balance - July 1, 2025	33	7,853,670	6,643,308	14,496,978
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	2,496,015	0	2,496,015
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	238,250	40,000	278,250
Fund Balance - Unassigned	39	343,106	6,146,853	6,489,959
Total Ending Fund Balance - June 30, 2026	40	3,077,371	6,186,853	9,264,224

**Explanation of Changes:** Increase budget for spending remainder of ARPA funds on renovation projects.  
Adding Emergency Management allocation to Sheriff budget.  
Zeroing out the Mental Health Fund to submit to region.