

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

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

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

Meeting Date/Time: 4/10/2026 10:00 AM

Contact: Brandy Enochson

Phone: (319) 642-3923 ext: 2

Meeting Location: Iowa County East Courthouse Annex, 970 Court Avenue, Marengo, IA 52301

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	10,484,745	0	10,484,745
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	534,334	0	534,334
Net Current Property Tax	4	9,950,411	0	9,950,411
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	20,200	0	20,200
Other County Taxes/TIF Tax Revenues	7	3,426,506	0	3,426,506
Intergovernmental	8	7,965,971	0	7,965,971
Licenses & Permits	9	101,600	0	101,600
Charges for Service	10	3,140,473	-79,260	3,061,213
Use of Money & Property	11	765,179	0	765,179
Miscellaneous	12	207,966	-16,000	191,966
Subtotal Revenue	13	25,578,306	-95,260	25,483,046
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,326,500	2,000	1,328,500
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	26,904,806	-93,260	26,811,546
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	8,630,439	32,740	8,663,179
Physical Health and Social Services	19	2,126,342	33,578	2,159,920
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,387,623	2,000	1,389,623
Roads & Transportation	22	8,493,499	250,000	8,743,499
Government Services to Residents	23	974,692	0	974,692
Administration	24	2,538,050	0	2,538,050
Nonprogram Current	25	93,960	0	93,960
Debt Service	26	1,454,594	300	1,454,894
Capital Projects	27	7,334,453	-1,521,836	5,812,617
Subtotal Expenditures	28	33,033,652	-1,203,218	31,830,434
Other Financing Uses:				
Operating Transfers Out	29	1,326,500	0	1,326,500
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	34,360,152	-1,203,218	33,156,934
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-7,455,346	1,109,958	-6,345,388
Beginning Fund Balance - July 1, 2025	33	14,289,704	0	14,289,704
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	7,349,510	1,249,536	8,599,046
Fund Balance - Committed	37	20,407	0	20,407
Fund Balance - Assigned	38	2,337,994	-10,000	2,327,994
Fund Balance - Unassigned	39	-2,873,553	-129,578	-3,003,131
Total Ending Fund Balance - June 30, 2026	40	6,834,358	1,109,958	7,944,316

Explanation of Changes: Decrease in budgeted revenues for Ambulance Dept; Bond proceeds for radio project; Court Related, increased charges for juvenile detention; Commissary, laptops and supplies; Environmental Dept, vehicle.