

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

Board of Supervisors of WASHINGTON COUNTY  
Fiscal Year July 1, 2024 - June 30, 2025

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, 2025

**Meeting Date/Time:** 4/29/2025 09:00 AM

**Contact:** Michelle Hyman

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

**Meeting Location:** Board of Supervisors, Orchard Hill Bldg 3, 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	15,827,521	0	15,827,521
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	538,914	0	538,914
<b>Net Current Property Tax</b>	4	15,288,607	0	15,288,607
Delinquent Property Tax Revenue	5	1,104	0	1,104
Penalties, Interest & Costs on Taxes	6	58,000	0	58,000
Other County Taxes/TIF Tax Revenues	7	2,524,414	0	2,524,414
Intergovernmental	8	7,658,653	650,915	8,309,568
Licenses & Permits	9	84,850	0	84,850
Charges for Service	10	2,158,976	152,000	2,310,976
Use of Money & Property	11	710,936	0	710,936
Miscellaneous	12	1,534,250	212,897	1,747,147
Subtotal Revenue	13	30,019,790	1,015,812	31,035,602
Other Financing Sources:				
General Long-Term Debt Proceeds	14	3,760	0	3,760
Operating Transfers In	15	3,400,925	0	3,400,925
Proceeds of Fixed Asset Sales	16	86,500	4,400	90,900
Total Revenues & Other Sources	17	33,510,975	1,020,212	34,531,187
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	11,653,164	396,241	12,049,405
Physical Health and Social Services	19	2,730,628	10,000	2,740,628
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,446,057	0	1,446,057
Roads & Transportation	22	8,106,607	2,675,330	10,781,937
Government Services to Residents	23	1,222,794	0	1,222,794
Administration	24	3,429,468	0	3,429,468
Nonprogram Current	25	6,000	0	6,000
Debt Service	26	3,307,950	0	3,307,950
Capital Projects	27	4,959,837	767,456	5,727,293
Subtotal Expenditures	28	36,862,505	3,849,027	40,711,532
Other Financing Uses:				
Operating Transfers Out	29	3,400,925	0	3,400,925
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	40,263,430	3,849,027	44,112,457
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-6,752,455	-2,828,815	-9,581,270
Beginning Fund Balance - July 1, 2024	33	10,231,016	4,982,312	15,213,328
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	2,569,451	0	2,569,451
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	20,250	30,000	50,250
Fund Balance - Unassigned	39	888,860	2,123,497	3,012,357
Total Ending Fund Balance - June 30, 2025	40	3,478,561	2,153,497	5,632,058

**Explanation of Changes:** Increase in Ambulance costs; Secondary Roads projects and Engineer building construction.