

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

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

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

Meeting Date/Time: 6/1/2026 09:00 AM

Contact: Kala Naber

Phone: (563) 263-5317

Meeting Location: County Administration Building

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	19,494,228	0	19,494,228
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	507,970	0	507,970
Net Current Property Tax	4	18,986,258	0	18,986,258
Delinquent Property Tax Revenue	5	2,500	0	2,500
Penalties, Interest & Costs on Taxes	6	120,000	0	120,000
Other County Taxes/TIF Tax Revenues	7	2,656,675	0	2,656,675
Intergovernmental	8	8,772,471	0	8,772,471
Licenses & Permits	9	102,100	0	102,100
Charges for Service	10	1,358,150	0	1,358,150
Use of Money & Property	11	1,814,885	700,000	2,514,885
Miscellaneous	12	335,500	0	335,500
Subtotal Revenue	13	34,148,539	700,000	34,848,539
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	4,400,000	0	4,400,000
Proceeds of Fixed Asset Sales	16	9,500	0	9,500
Total Revenues & Other Sources	17	38,558,039	700,000	39,258,039
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	17,560,856	-500,000	17,060,856
Physical Health and Social Services	19	2,475,791	-550,000	1,925,791
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	2,092,975	0	2,092,975
Roads & Transportation	22	11,507,480	0	11,507,480
Government Services to Residents	23	1,190,971	0	1,190,971
Administration	24	4,747,402	7,800	4,755,202
Nonprogram Current	25	0	0	0
Debt Service	26	1,672,801	0	1,672,801
Capital Projects	27	14,965,000	-3,760,303	11,204,697
Subtotal Expenditures	28	56,213,276	-4,802,503	51,410,773
Other Financing Uses:				
Operating Transfers Out	29	4,400,000	0	4,400,000
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	60,613,276	-4,802,503	55,810,773
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-22,055,237	5,502,503	-16,552,734
Beginning Fund Balance - July 1, 2025	33	36,875,374	0	36,875,374
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	7,943,960	0	7,943,960
Fund Balance - Committed	37	668,867	0	668,867
Fund Balance - Assigned	38	2,777,804	0	2,777,804
Fund Balance - Unassigned	39	3,429,506	5,502,503	8,932,009
Total Ending Fund Balance - June 30, 2026	40	14,820,137	5,502,503	20,322,640

Explanation of Changes: Revenues: Interest. Expenditures: Reduce funds for projects that crossed, or will cross, fiscal years - Opioid Abatement and Capital Projects.