

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
County Name: MUSCATINE COUNTY County Number: 70

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

Meeting Date: 4/13/2026 Meeting Time: 09:00 AM Meeting Location: County Administration Building

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)
<https://www.muscatinecountyia.gov/>

County Telephone Number
 (563) 263-5317

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	19,804,913	19,494,228	18,884,670	2.41
Less: Uncollected Delinquent Taxes - Levy Year	2	25,940	0	47,397	
Less: Credits to Taxpayers	3	507,030	507,970	581,702	
Net Current Property Taxes	4	19,271,943	18,986,258	18,255,571	
Delinquent Property Tax Revenue	5	2,500	2,500	8,086	
Penalties, Interest & Costs on Taxes	6	120,000	120,000	173,832	
Other County Taxes/TIF Tax Revenues	7	2,688,158	2,656,675	2,887,950	-3.52
Intergovernmental	8	8,744,032	9,733,379	11,161,485	
Licenses & Permits	9	105,100	102,100	117,065	
Charges for Service	10	1,425,550	1,358,150	1,244,995	
Use of Money & Property	11	2,318,085	1,814,885	3,293,703	
Miscellaneous	12	276,300	486,185	641,606	
Subtotal Revenues	13	34,951,668	35,260,132	37,784,293	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	3,940,549	4,400,000	6,353,408	
Proceeds of Fixed Asset Sales	16	3,500	9,500	0	
Total Revenues & Other Sources	17	38,895,717	39,669,632	44,137,701	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	18,512,583	17,002,450	14,703,062	12.21
Physical Health and Social Services	19	2,677,012	1,888,449	1,547,549	31.52
County Environment and Education	21	2,090,537	1,914,987	1,732,699	9.84
Roads & Transportation	22	10,139,423	9,439,200	7,555,334	15.85
Government Services to Residents	23	1,231,120	1,246,841	1,019,629	9.88
Administration	24	4,939,674	4,773,797	4,518,284	4.56
Nonprogram Current	25	0	0	0	
Debt Service	26	1,653,761	1,672,801	1,695,353	-1.23
Capital Projects	27	8,980,000	9,298,420	12,744,639	-16.06
Subtotal Expenditures	28	50,224,110	47,236,945	45,516,549	
Other Financing Uses:					
Operating Transfers Out	29	3,940,549	4,400,000	6,353,408	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	54,164,659	51,636,945	51,869,957	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-15,268,942	-11,967,313	-7,732,256	
Beginning Fund Balance - July 1,	33	29,109,985	41,077,298	48,809,554	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	253,639	
Fund Balance - Restricted	36	6,466,569	16,273,909	25,115,887	
Fund Balance - Committed	37	1,070,000	4,058,272	4,358,272	
Fund Balance - Assigned	38	2,777,804	2,777,804	2,777,804	
Fund Balance - Unassigned	39	3,526,670	6,000,000	8,571,696	
Total Ending Fund Balance - June 30,	40	13,841,043	29,109,985	41,077,298	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	17,052,414	Urban Areas: 7.02784			
Rural Only Levies*:	2,752,499				
Special District Levies*:	0				
TIF Tax Revenues:	60,000	Any special district tax rates not included.			
Utility Replacement Excise Tax:	395,808				

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

Public Safety & Legal Services: Jail, Sheriff, County Attorney and Emergency Management/911 Communications. Roads & Transportation: County Road Maintenance & Equipment. Capital Projects: Secondary Roads/Zoning Building, Secondary Roads Satellite Facility, Secondary Roads Construction Projects, DLP Maintenance Building, Repairs to other County buildings.