

**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:** 2/16/2026 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>.

<b>REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>Total Budget as Certified or Last Amended</b>	<b>Current Amendment</b>	<b>Total Budget After Current Amendment</b>
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
<b>Net Current Property Tax</b>	<b>4</b>	<b>18,986,258</b>	<b>0</b>	<b>18,986,258</b>
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	8,728,429	44,042	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	0	1,814,885
Miscellaneous	12	275,500	60,000	335,500
Subtotal Revenue	13	34,044,497	104,042	34,148,539
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	3,370,000	1,030,000	4,400,000
Proceeds of Fixed Asset Sales	16	9,500	0	9,500
Total Revenues & Other Sources	17	37,423,997	1,134,042	38,558,039
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	17,289,451	271,405	17,560,856
Physical Health and Social Services	19	2,408,449	67,342	2,475,791
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	2,046,755	46,220	2,092,975
Roads & Transportation	22	10,125,190	1,382,290	11,507,480
Government Services to Residents	23	1,246,841	-55,870	1,190,971
Administration	24	4,890,423	-143,021	4,747,402
Nonprogram Current	25	0	0	0
Debt Service	26	1,672,801	0	1,672,801
Capital Projects	27	15,465,000	-500,000	14,965,000
Subtotal Expenditures	28	55,144,910	1,068,366	56,213,276
Other Financing Uses:				
Operating Transfers Out	29	3,370,000	1,030,000	4,400,000
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	58,514,910	2,098,366	60,613,276
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>32</b>	<b>-21,090,913</b>	<b>-964,324</b>	<b>-22,055,237</b>
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	4,393,830	-964,324	3,429,506
Total Ending Fund Balance - June 30, 2026	40	15,784,461	-964,324	14,820,137

**Explanation of Changes:** Revenues: Grant Adjustments and Insurance Reimbursements. Expenditures: Road/Bridge Vacation, Salary Corrections, Closure of Mental Health Fund and Grant Adjustments.