

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET Board of Supervisors of DUBUQUE COUNTY Fiscal Year July 1, 2026 - June 30, 2027				
The Board of Supervisors of DUBUQUE COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2027				
Meeting Date/Time: 8/17/2026 09:00 AM		Contact: Stella Runde	Phone: (563) 589-1300	
Meeting Location: Dubuque County Courthouse, Board of Supervisors Chambers, 720 Central Ave, Dubuque, IA 52001				
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	41,609,762	0	41,609,762
Less: Uncollected Delinquent Taxes - Levy Year	2	3,370	0	3,370
Less: Credits to Taxpayers	3	1,656,425	0	1,656,425
Net Current Property Tax	4	39,949,967	0	39,949,967
Delinquent Property Tax Revenue	5	3,370	0	3,370
Penalties, Interest & Costs on Taxes	6	114,000	0	114,000
Other County Taxes/TIF Tax Revenues	7	6,398,170	0	6,398,170
Intergovernmental	8	10,176,738	0	10,176,738
Licenses & Permits	9	136,800	0	136,800
Charges for Service	10	3,160,558	0	3,160,558
Use of Money & Property	11	1,824,234	15,000	1,839,234
Miscellaneous	12	2,127,445	0	2,127,445
Subtotal Revenue	13	63,891,282	15,000	63,906,282
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	7,020,252	0	7,020,252
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	70,911,534	15,000	70,926,534
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	24,319,956	2,064,664	26,384,620
Physical Health and Social Services	19	5,050,057	147,633	5,197,690
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	4,664,175	1,757,417	6,421,592
Roads & Transportation	22	14,610,940	211,127	14,822,067
Government Services to Residents	23	2,762,418	44,600	2,807,018
Administration	24	8,221,180	552,750	8,773,930
Nonprogram Current	25	748,783	87,717	836,500
Debt Service	26	2,507,847	0	2,507,847
Capital Projects	27	8,142,897	7,500	8,150,397
Subtotal Expenditures	28	71,028,253	4,873,408	75,901,661
Other Financing Uses:				
Operating Transfers Out	29	7,020,252	0	7,020,252
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	78,048,505	4,873,408	82,921,913
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-7,136,971	-4,858,408	-11,995,379
Beginning Fund Balance - July 1, 2026	33	38,041,076	18,282,195	56,323,271
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	10,909,332	6,204,994	17,114,326
Fund Balance - Committed	37	7,706,540	2,049,648	9,756,188
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	12,288,233	5,169,145	17,457,378
Total Ending Fund Balance - June 30, 2027	40	30,904,105	13,423,787	44,327,892
Explanation of Changes: Budget amendments are the result of deliberations in the Board of Supervisors meetings.				