NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET
Board of Supervisors of DELAWARE COUNTY
Fiscal Year July 1, 2026 - June 30, 2027

The Board of Supervisors of DELAWARE COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2027

Meeting Date/Time: 8/3/2026 09:00 AM	**Contact:** Carla K Becker, County Auditor	**Phone:** (563) 927-4701

Meeting Location: Board of Supervisors Office
Courthouse, 301 E Main Street
Manchester, Iowa

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	13,822,813	0	13,822,813
Less: Uncollected Delinquent Taxes - Levy Year	2	3,500	0	3,500
Less: Credits to Taxpayers	3	421,322	0	421,322
Net Current Property Tax	4	13,397,991	0	13,397,991
Delinquent Property Tax Revenue	5	325	0	325
Penalties, Interest & Costs on Taxes	6	31,100	0	31,100
Other County Taxes/TIF Tax Revenues	7	1,806,265	0	1,806,265
Intergovernmental	8	6,810,419	0	6,810,419
Licenses & Permits	9	35,125	0	35,125
Charges for Service	10	731,075	0	731,075
Use of Money & Property	11	637,359	0	637,359
Miscellaneous	12	482,480	0	482,480
Subtotal Revenue	13	23,932,139	0	23,932,139
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	7,872,000	725,000	8,597,000
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	31,804,139	725,000	32,529,139
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	6,219,826	15,000	6,234,826
Physical Health and Social Services	19	1,344,013	1,130	1,345,143
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,864,346	25,000	1,889,346
Roads & Transportation	22	10,003,364	0	10,003,364
Government Services to Residents	23	1,252,371	0	1,252,371
Administration	24	3,510,291	-1,916	3,508,375
Nonprogram Current	25	33,400	0	33,400
Debt Service	26	3,115,600	0	3,115,600
Capital Projects	27	7,133,100	30,500	7,163,600
Subtotal Expenditures	28	34,476,311	69,714	34,546,025
Other Financing Uses:				
Operating Transfers Out	29	7,872,000	725,000	8,597,000
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	42,348,311	794,714	43,143,025
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-10,544,172	-69,714	-10,613,886
Beginning Fund Balance - July 1, 2026	33	23,532,514	0	23,532,514
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	9,782,677	725,000	10,507,677
Fund Balance - Committed	37	2,210,200	-735,500	1,474,700
Fund Balance - Assigned	38	195,438	-25,000	170,438
Fund Balance - Unassigned	39	800,027	-34,214	765,813
Total Ending Fund Balance - June 30, 2027	40	12,988,342	-69,714	12,918,628

Explanation of Changes: Revenue Amended for Transfer of ARPA Reimbursement (01080) monies into the Courthouse Addition and Renovation Fund (334000)
Expenses Amended for Transfer from ARPA Reimbursement (01080) into the Courthouse Addition and Renovation Fund (334000); Increase of $15,000 for interim part-time employee in County Attorney's Office; increase of $25,000 in RCTP Fund (05000) for projects not yet fully expended from prior year.