NOTICE OF PUBLIC HEARING • AMENDMENT OF CURRENT BUDGET
Board of Supervisors of MARSHALL COUNTY
Fiscal Year July 1, 2025 - June 30, 2026

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

Meeting Date/Time: 4/22/2026 09:00 AM	**Contact:** Board of Suppervisor	**Phone:** (641) 754-6330

Meeting Location: Marshall County Courthouse, BOS Meeting Room 1st Floor, 1 East Main Street, Marshalltown, 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	16,201,701	0	16,201,701
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	826,652	0	826,652
Net Current Property Tax	4	15,375,049	0	15,375,049
Delinquent Property Tax Revenue	5	1,000	0	1,000
Penalties, Interest & Costs on Taxes	6	100,000	0	100,000
Other County Taxes/TIF Tax Revenues	7	2,881,923	5,000	2,886,923
Intergovernmental	8	10,031,193	-155,215	9,875,978
Licenses & Permits	9	78,050	9,717	87,767
Charges for Service	10	1,039,000	63,933	1,102,933
Use of Money & Property	11	467,725	275,065	742,790
Miscellaneous	12	603,600	37,543	641,143
Subtotal Revenue	13	30,577,540	236,043	30,813,583
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	4,650,000	458,869	5,108,869
Proceeds of Fixed Asset Sales	16	8,000	0	8,000
Total Revenues & Other Sources	17	35,235,540	694,912	35,930,452
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	13,625,570	-255,000	13,370,570
Physical Health and Social Services	19	1,011,717	59,633	1,071,350
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,867,080	51,369	1,918,449
Roads & Transportation	22	10,557,650	639,540	11,197,190
Government Services to Residents	23	1,255,708	-53,489	1,202,219
Administration	24	4,279,807	-146,870	4,132,937
Nonprogram Current	25	0	0	0
Debt Service	26	604,500	0	604,500
CaPital Projects	27	3,329,466	326,034	3,655,500
Subtotal Expenditures	28	36,531,498	621,217	37,152,715
Other Financing Uses:				
Operating Transfers Out	29	4,650,000	458,869	5,108,869
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	41,181,498	1,080,086	42,261,584
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-5,945,958	-385,174	-6,331, 132
Beginning Fund Balance - July 1, 2025	33	14,353,743	4,294,452	18,648,195
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - NonsPendable	35	0	0	0
Fund Balance - Restricted	36	5,385,428	2,155,549	7,540,977
Fund Balance - Committed	37	40,000	0	40,000
Fund Balance - Assigned	38	537,654	211,382	749,036
Fund Balance - Unassigned	39	2,444,703	1,542,347	3,987,050
Total Ending Fund Balance - June 30, 2026	40	8,407,785	3,909,278	12,317,063

Explanation of Changes: Amendment in Revenues is to update projected revenues to departments. Increase to expenditures is made with fund balances transferred to some departments to allow for projects in Sec Roads Dept and parking lot improvement for County lot as well as possible Capital expense.