



AGENDA OF A SPECIAL SESSION OF THE COUNCIL OF THE  
CITY OF WASHINGTON, IA  
TO BE HELD AT THE  
**COUNCIL CHAMBERS**  
**215 E. WASHINGTON STREET**  
AT 5:30 P.M., TUESDAY, April 1, 2025

*To attend the meeting via Zoom go to:*

<https://us02web.zoom.us/j/5077385758?pwd=HnP5mNpbXUczw62k2enfl845WV7vbo.1&omn=84374120820>

Meeting ID: 507 738 5758

Passcode: 6536584

**Call to Order**

**Pledge of Allegiance**

**Roll Call**

**Approval of the Agenda**

**PUBLIC HEARING**

Proposed Property Tax Levy for Fiscal Year 2026

**Adjournment**




Millie Youngquist, Mayor  
Joe Gaa, City Administrator  
Kelsey Brown, Finance Director  
Kathy Kron, City Clerk  
Kevin Olson, City Attorney

City of Washington  
215 East Washington Street  
Washington, Iowa 52353  
(319) 653-6584 Phone  
(319) 653-5273 Fax

MEMORANDUM

TO: Mayor and City Council

FROM: Joe Gaa, City Administrator 

DATE: March 25, 2025

SUBJECT: Public Hearing- FY2026 Property Tax Levies

A public hearing has been set for Tuesday April 1, 2025 at 5:30pm to fulfill state requirements to present proposed tax levies prior to approving the FY2026 Budget. Below is a comparison of tax levies from the current fiscal year (FY25) and the proposed levies from FY2026 which begins July 1, 2025. The dollar amount are applied to each \$1,000 of assessed property value.

	<b>FY2025</b>	<b>FY2026</b>
Consolidated General Fund	\$8.12621	\$8.12621
Liab, Prop, Self- Insurance	\$0.66360	\$0.74723
FICA/IPERS	\$1.47727	\$1.72449
Employee Benefits	\$1.99324	\$1.89588
Debt Service	\$3.88427	\$3.57738
<b>Total Property Tax Levies</b>	<b>\$16.17231</b>	<b>\$16.07119</b>
	\$4,395,142	\$4,492,703

If you have any questions or comments regarding this matter, feel free to contact me at your convenience.

**FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**  
**ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES**  
 The City of : WASHINGTON County Name: WASHINGTON COUNTY  
 Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

		<b>With Gas &amp; Electric</b>		<b>Without Gas &amp; Electric</b>	
Regular	2a	279,746,656	2b	275,759,617	City Number: 92-887 Last Official Census: 7,352
DEBT SERVICE	3a	295,415,955	3b	291,428,916	
Ag Land	4a	1,618,440			

**Consolidated General Fund Levy Calculation**

	<b>CGFL Max Rate</b>	<b>CGFL Max Dollars</b>	<b>Non-TIF Taxable w/ G&amp;E</b>	<b>Taxable Growth %</b>
<b>FY 2025 Budget Data</b>	8.12621	2,214,760	272,545,239	2.64
	<b>Limitation Percentage</b>			
	0			
	<b>CGFL Max Rate</b>	<b>CGFL Max Dollars</b>	<b>Revenue Growth %</b>	
<b>Max Allowed CGFL for FY 2026</b>	8.12621	2,273,280	2.64	

**TAXES LEVIED**

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.12621	Consolidated General Fund		5 2,273,280	2,240,881	43 8.12621
		<b>Non-Voted Other Permissible Levies</b>				
				7	0	45 0.00000
384.12(1)	0.95000	Opr & Maint publicly owned Transit		11	0	49 0.00000
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)		14	209,034	52 0.74723
384.12(3)	Amt Nec	Liability, property & self insurance costs		462	0	465 0.00000
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.			0	
		<b>Voted Other Permissible Levies</b>				
28E.22	1.50000	Unified Law Enforcement		24	0	62 0.00000
		<b>Total General Fund Regular Levies (5 thru 24)</b>		25 2,482,314	2,446,937	
384.1	3.00375	Ag Land		26 4,862	4,862	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>		27 2,487,176	2,451,799	<b>Do Not Add</b>
		<b>Special Revenue Levies</b>				
384.6	Amt Nec	Police & Fire Retirement		29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	482,420	475,545 1.72449
Rules	Amt Nec	Other Employee Benefits		31	530,366	522,807 1.89588
		<b>Subtotal Employee Benefit Levy (29,30,31)</b>		32 1,012,786	998,352	65 3.62037
			<b>Valuation</b>			
386	As Req	<b>With Gas &amp; Elec</b>				
	SSMID 1 (A)		0 (B)	0 34	0	66 0.00000
	SSMID 2 (A)		0 (B)	0 35	0	67 0.00000
	SSMID 3 (A)		0 (B)	0 36	0	68 0.00000
	SSMID 4 (A)		0 (B)	0 37	0	69 0.00000
	SSMID 5 (A)		0 (B)	0 555	0	565 0.00000
	SSMID 6 (A)		0 (B)	0 556	0	566 0.00000
	SSMID 7 (A)		0 (B)	0 1177	0	1179 0.00000
	SSMID 8 (A)		0 (B)	0 1185	0	1187 0.00000
		<b>Total Special Revenue Levies</b>		39 1,012,786	998,352	
384.4	Amt Nec	Debt Service Levy 76.10(6)		40 1,056,815	1,042,552	70 3.57738
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	71 0.00000
		<b>Total Property Taxes (27+39+40+41)</b>		42 4,556,777	4,492,703	72 16.07119

**COUNTY AUDITOR - I certify the budget is in compliance with ALL the following; Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.**

\_\_\_\_\_  
(City Representative)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(County Auditor)

\_\_\_\_\_  
(Date)

**School, County and City Budget Year Statement to Owners and Taxpayers - As Required by Iowa Code 24.2A**

**Taxing District: WAAWS - WASHINGTON AG/WASHINGTON**

Washington County Auditor  
 222 W Main St  
 PO Box 889  
 Washington, IA 52353

Proposed property taxation for July 1, 2025 – June 30, 2026 will be presented at your respective School, County and City public hearings detailed below. Oral or written comments from residents or taxpayers will be received – but **hearing attendance is optional**. **THIS IS NOT A TAX BILL.**

The referenced 'Effective Tax Rate' would be a rate produced by holding current taxation constant using next fiscal year's taxable values.

See reverse side for distribution examples and notes.

**FORWARDING SERVICE REQUESTED**



WASHINGTON, CITY OF IOWA  
 PO BOX 516  
 WASHINGTON, IA 52353-0516

30511  
 11976701.1  
 9-5680



**WASHINGTON SCHOOL: School Public Hearing on Proposed Property Taxation**

Date: 03/26/2025 Time: 7:00 PM Location: Washington Community School District Central Office, 404 W Main Street, Washington, IA 52353

Telephone: (319) 653-6543 Website: www.washington.k12.ia.us

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
All School Funds	8,953,092	16.1262100000	15.6904300000	9,276,718	16.2526700000

Reasons Proposed Property Tax exceeds the Current Property Tax:  
 We understand this is difficult news, but the tax rate increase was, unfortunately, necessary to cover a \$1.2 million special education deficit and, due to supplemental state aid being set too low combined with declining enrollment require us to be on the budget guarantee, which is all property tax.

**WASHINGTON COUNTY: County Public Hearing on Proposed Property Taxation**

Date: 04/08/2025 Time: 9:00 AM Location: Board of Supervisors, Orchard Hill Building 3, 2175 Lexington Blvd, Washington

Telephone: (319) 653-7715 Website: washingtoncounty.iowa.gov

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
Countywide	14,101,633.00	9.4228300000	9.1173200000	14,466,437.00	9.3529900000
Rural Additional	15,827,521.00	11.3378900000	10.9661100000	16,236,485.00	11.2490900000

Reasons Proposed Property Tax exceeds the Current Property Tax:  
 Need for additional money to continue programs that substantially benefit county residents.

**CITY OF WASHINGTON: City Public Hearing on Proposed Property Taxation**

Date: 04/01/2025 Time: 6:00 PM Location: Washington City Council Chambers, 215 E. Washington Street, Washington, Iowa 52353

Telephone: (319) 653-6584 Website: www.washingtoniowa.gov

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
General Non-Ag	4,390,959.00	16.1445900000	15.7087900000	4,487,841.00	16.0711900000
Ag Only	4,796.00	3.0035200000	2.9633500000	4,862.00	3.0037500000

Reasons Proposed Property Tax exceeds the Current Property Tax:  
 Increase is due to an increase employee benefits costs, general insurance and general supplies costs

**Taxing District: WAAWS - WASHINGTON AG/WASHINGTON**

The table below shows how current taxes levied within this taxing district are distributed. TIF included where applicable. If all fields below are blank, this is a new taxing district, with nothing currently to report. Rural taxing districts do not show any city taxes, except for any TIF tax levied by the city on rural property.

Taxing Authority	Non-TIF Property Tax	TIF Tax	Total Property Tax	Authority % of Tax
WASHINGTON SCHOOL CITY	25,750.00	0.00	25,750.00	51.10
WASHINGTON COUNTY	15,046.00	0.00	15,046.00	29.86
CITY OF WASHINGTON CITY	4,796.00	0.00	4,796.00	9.52
ALL OTHERS	4,804.00	0.00	4,804.00	9.53

The hypothetical example below compares the amount of property taxes on a Residential property with a value of 100,000 in the current year and 110,000 in the proposed year:

Taxing Authority	Tax Using Current Tax Rate	Tax Using Proposed Tax Rate	% Change
WASHINGTON SCHOOL SCHOOLS	747.00	848.00	13.52
WASHINGTON COUNTY	437.00	488.00	11.67
CITY OF WASHINGTON CITY	748.00	839.00	12.17

The hypothetical example below compares the amount of property taxes on a Commercial property with a value of 300,000 in the current year and 330,000 in the proposed year:

Taxing Authority	Tax Using Current Tax Rate	Tax Using Proposed Tax Rate	% Change
WASHINGTON SCHOOL SCHOOLS	3,298.00	3,789.00	14.89
WASHINGTON COUNTY	1,927.00	2,180.00	13.13
CITY OF WASHINGTON CITY	3,302.00	3,747.00	13.48

- 1) Final tax rates will change due to final adopted amounts, legislative changes, and other levy authorities not included on this mailing.
- 2) The proposed property tax levies on the front of this notice do not include any Self-Supported Municipal Improvement District (SSMID) tax within cities.
- 3) The examples of change in estimated taxes to be paid shown above are calculated using the full city rate, even for city ag land tax districts.
- 4) Rural taxing districts do not show any city rate information.
- 5) FOR POLK COUNTY ONLY – the proposed tax levy on the front of this notice does not include fire/EMS levies included in the County budget for certain townships.

For assistance interpreting this document visit: <https://dom.iowa.gov/local-government/citizen-property-tax-guide>