

increases in spending in the following additional service areas: Service Area 3, Physical Health and Education (23%); Service Area 5, Social Services (10%); Service Area 8, State and Local Government Services (16%); and Service Area 9, Interprogram Services (4%). However, Farm Bureau agreed to negotiate the budget with the County in the hopes of reaching a budget compromise.

In a letter dated March 21, 2000 the County Auditor asked the Director of the Department of Management for an extension of time until April 5, 2000 to certify the County's budget. The letter said that the Board of Supervisors would like more time to review the budget in response to the concerns expressed by the Farm bureau and other taxpayers. The Director granted this request in a letter to the County Auditor dated March 24, 2000.

DISCUSSION

At the public budget appeal hearing, petitioner Layne Twinam said that on behalf of the Washington County Farm Bureau he appreciated the opportunity to address the State Appeal Board. This opportunity enabled the parties to continue with open lines of communication giving the Washington County Farm Bureau and the County time to come to an agreement regarding the budget appeal. He was thankful the differences were resolved locally. He said the resolved differences were evidenced by the revised certified budget. Mr. Twinam said that the Washington County Farm Bureau no longer had objections to the FY2001 County budget as revised and did not want to pursue the appeal any further.

Virginia Bordwell, speaking on behalf of the County, acknowledged the working relationship the County had with the Farm Bureau. She said several meetings were held and, as a result of those efforts, a compromised budget was reached on April 4, 2000. The revised budget was certified on that same date.

The hearing officer asked if any members of the audience attending the budget appeal hearing would like to address the State Appeal Board. Barbara Edmondson, County Attorney, said she appreciated the opportunity to work on a budget compromise and hopes that there will be continued open lines of communication in the future. She said that during the process of preparing for the appeal, the County was able to identify why it appears the County has such large fund balances over the last few years.

Virginia Bordwell, now speaking as a private citizen, said that this is the last year she will be on the Board of Supervisors. She expressed concern about future increased jail costs because the jail was ordered closed effective June 30, 2000. Ms. Bordwell also expressed concerns about the County's ability to respond to emergencies if the fund balances go too low.

FINDINGS OF FACT

There are no outstanding disagreements between Washington County and the petitioners regarding the Fiscal Year 2001 budget.

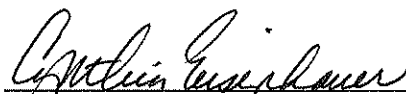
CONCLUSIONS OF LAW

The State Appeal Board has jurisdiction over the parties and the subject matter of this appeal, pursuant to Iowa Code sections 24.28 and 331.436.

ORDER

The Fiscal Year 2001 budget for Washington County is sustained.

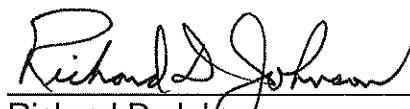
STATE APPEAL BOARD



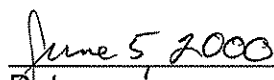
Cynthia P. Eisenhauer
Chairperson



Michael L. Fitzgerald
Vice Chairperson



Richard D. Johnson
Member



Date