

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: POWESHIEK COUNTY County Number: 79

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 3/20/2023 Meeting Time: 09:30 AM Meeting Location: Poweshiek County Courthouse, Boardroom, 302 E Main St, Montezuma, IA

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
www.poweshiekcouny.org

County Telephone Number
 (641) 623-5723

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	8,825,922	8,343,226	8,007,197	4.99
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	233,200	299,400	0	
Net Current Property Taxes	4	8,592,722	8,043,826	8,007,197	
Delinquent Property Tax Revenue	5	0	0	-30	
Penalties, Interest & Costs on Taxes	6	0	0	48,913	
Other County Taxes/TIF Tax Revenues	7	1,460,712	1,753,691	1,632,992	-5.42
Intergovernmental	8	5,392,976	6,141,453	7,851,500	
Licenses & Permits	9	27,175	24,250	121,661	
Charges for Service	10	628,890	625,695	670,362	
Use of Money & Property	11	325,292	631,679	97,192	
Miscellaneous	12	132,500	280,550	132,000	
Subtotal Revenues	13	16,560,267	17,501,144	18,561,787	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	4,020,111	4,216,469	3,354,215	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	20,580,378	21,717,613	21,916,002	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,528,298	3,995,185	3,388,536	15.60
Physical Health and Social Services	19	426,556	409,535	347,323	10.82
Mental Health, ID & DD	20	0	0	459,421	
County Environment and Education	21	758,739	723,492	669,618	6.45
Roads & Transportation	22	8,111,513	8,154,351	6,198,435	14.40
Government Services to Residents	23	929,606	784,331	678,353	17.06
Administration	24	2,248,555	1,526,686	3,208,592	-16.29
Nonprogram Current	25	95,334	292,983	183,305	-27.88
Debt Service	26	1,264,348	1,399,518	1,401,058	-5.00
Capital Projects	27	3,515,635	1,859,236	3,185,247	5.06
Subtotal Expenditures	28	21,878,584	19,145,317	19,719,888	
Other Financing Uses:					
Operating Transfers Out	29	4,020,111	4,216,469	3,354,215	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	25,898,695	23,361,786	23,074,103	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-5,318,317	-1,644,173	-1,158,101	
Beginning Fund Balance - July 1,	33	15,918,813	17,562,986	18,721,087	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	10,600,496	15,918,813	17,562,986	
Total Ending Fund Balance - June 30,	40	10,600,496	15,918,813	17,562,986	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,141,971	Urban Areas: 3.46607			
Rural Only Levies*:	3,683,951				
Special District Levies*:	0	Rural Areas: 7.06331			
TIF Tax Revenues:	196,380	Any special district tax rates not included.			
Utility Replacement Excise Tax:	235,778				

Explanation of any significant items in the budget or additional virtual meeting information: