

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: APPANOOSE COUNTY County Number: 04

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

Meeting Date: 4/3/2023 Meeting Time: 09:25 AM Meeting Location: Boardroom, Courthouse 201 N 12th St Centerville, IA 52544

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.appanoosecounty.iowa.gov

County Telephone Number
(641) 856-6191

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,811,279	4,559,100	4,475,550	3.68
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	196,466	321,148	348,611	
Net Current Property Taxes	4	4,614,813	4,237,952	4,126,939	
Delinquent Property Tax Revenue	5	0	0	9,583	
Penalties, Interest & Costs on Taxes	6	12,000	12,000	79,062	
Other County Taxes/TIF Tax Revenues	7	1,446,383	1,274,196	1,648,327	-6.33
Intergovernmental	8	5,719,431	4,688,215	5,655,026	
Licenses & Permits	9	4,150	4,150	5,205	
Charges for Service	10	340,750	341,500	461,309	
Use of Money & Property	11	100,515	30,015	24,543	
Miscellaneous	12	92,050	112,473	149,737	
Subtotal Revenues	13	12,330,092	10,700,501	12,159,731	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	100,830	102,530	104,580	
Operating Transfers In	15	901,040	972,759	811,391	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	13,331,962	11,775,790	13,075,702	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,518,756	3,717,958	2,626,444	15.75
Physical Health and Social Services	19	624,885	543,978	460,521	16.49
Mental Health, ID & DD	20	0	0	480,534	
County Environment and Education	21	1,504,073	1,996,471	652,834	51.79
Roads & Transportation	22	4,817,006	4,938,529	4,116,231	8.18
Government Services to Residents	23	663,452	623,250	583,542	6.63
Administration	24	1,519,617	1,421,084	975,653	24.80
Nonprogram Current	25	0	0	0	
Debt Service	26	652,030	650,530	651,353	0.05
Capital Projects	27	1,847,526	2,783,064	6,323,472	-45.95
Subtotal Expenditures	28	15,147,345	16,674,864	16,870,584	
Other Financing Uses:					
Operating Transfers Out	29	901,040	972,759	811,391	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	16,048,385	17,647,623	17,681,975	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-2,716,423	-5,871,833	-4,606,273	
Beginning Fund Balance - July 1,	33	8,751,190	14,623,023	19,229,296	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	1,866,319	
Fund Balance - Restricted	36	3,087,255	5,503,946	7,444,468	
Fund Balance - Committed	37	1,147,014	203,973	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,800,498	3,043,271	5,312,236	
Total Ending Fund Balance - June 30,	40	6,034,767	8,751,190	14,623,023	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,697,904	Urban Areas:		7.00308	
Rural Only Levies*:	1,113,375	Rural Areas:		10.20308	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:	278,691				

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

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	4.80000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	726,709

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

Decrease in population and a need for additional monies to permit continuance of programs which provide substantial benefits to residents.

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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